

Illustrative Funding Options: Locality-by-Locality Results

The funding option framework developed for this study uses the current procedures in Virginia for determining State and local share responsibilities, as the base assumption for the illustrative options which are presented. This document contains five different sets of cost options for potential use in funding. The five sets reflect differing assumptions about education costs, illustrating the differences that the State's cost recognition practices make upon the funding of school division costs.

Each set consists of three different variations of each cost option, reflecting different assumptions about the measurement of local ability to pay, creating a total of 15 option tables.

1. The first approach is an execution of the State's current base assumptions regarding State and local shares.
2. The second approach varies the current approach somewhat by using a population density adjustment to the composite index, to take into account the reduction in the ability to pay for education which may be experienced by localities facing greater demand for the application of locality resources for non-education purposes. This adjustment decreases the measured local ability to pay for some localities, thereby increasing the State's share above 55 percent and adding to State costs in the 2002-2004 biennium.
3. The third approach applies the population density adjustment, and also does the following: updates the weights given to the major local tax bases in the composite index, and provides an adjustment to the income proxy that is used in the composite index for localities with skewed average adjusted gross income levels.

The data contained in the tables are "preliminary" and illustrative. In estimating education costs, the results are sensitive to changes in many factors, such as pupil membership projections, sales tax revenue projections, and the identification of data problems for particular localities in State agency data bases. In all of the options, State sales tax levels are assumed to remain at FY 2002 levels. Also, State funding levels for non-SOQ programs which are not addressed by the selected option are assumed to remain at approximately FY 2002 levels.

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Option 1 -- Meeting SOQ Costs

Division-Level FY 2003 Cost Summary and Impacts

Division	Total SOQ Cost	State			Local			Difference in State Cost From FY 02	
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ		Non-SOQ Cost
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,489,385.30		\$4,970,036.69	\$8,046,291.88		\$1,778,686.33	\$2,031,239.73
Albemarle	\$68,710,906.26	\$8,994,727.29	\$21,862,093.12		\$5,579,898.90	\$37,854,085.85		\$6,745,219.99	\$3,355,251.36
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,090,001.84		\$2,369,814.24	\$4,587,400.87		\$702,610.71	\$826,279.41
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,638,642.63		\$1,311,209.50	\$3,036,192.19		\$444,281.90	\$743,379.98
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,129,556.10		\$2,749,445.03	\$7,061,051.26		\$901,064.47	\$2,167,484.64
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,792,432.89		\$2,368,165.93	\$3,535,424.20		\$501,656.70	\$907,138.15
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21		\$7,067,233.52	\$75,410,744.82		\$18,738,706.90	\$2,750,768.21
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,924,103.07		\$5,506,204.38	\$17,683,415.12		\$2,170,240.55	\$4,429,787.59
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58		\$711,666.45	\$3,313,846.31		\$909,484.80	\$134,548.58
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,876,585.24		\$4,819,521.42	\$17,887,880.52		\$2,200,969.95	\$3,764,038.20
Bland	\$5,930,768.88	\$715,319.76	\$3,782,243.70		\$911,843.95	\$1,433,205.42		\$178,225.12	\$550,185.50
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,462,580.70		\$2,251,153.03	\$9,542,512.77		\$961,466.27	\$2,068,590.49
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,495,063.58		\$2,824,817.08	\$3,339,797.91		\$831,675.99	\$1,062,250.09
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,803,082.63		\$4,224,052.33	\$4,779,419.57		\$1,006,791.42	\$1,195,836.16
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,384,100.61		\$2,442,270.07	\$3,458,516.89		\$645,626.14	\$1,518,860.86
Campbell	\$45,036,428.70	\$6,145,410.12	\$27,009,812.40		\$4,819,460.91	\$11,881,206.17		\$1,565,498.43	\$3,910,881.69
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,873,261.19		\$2,715,674.63	\$5,508,178.12		\$961,745.09	\$1,321,831.54
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,369,736.26		\$3,001,853.46	\$5,599,810.08		\$926,575.48	\$1,864,041.94
Charles City	\$5,500,875.41	\$868,431.68	\$2,757,230.51		\$874,291.10	\$1,875,213.22		\$329,471.13	\$207,306.31
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,369,522.78		\$3,586,693.42	\$2,743,905.42		\$609,524.32	\$1,321,317.36
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$134,645,363.36		\$18,962,825.73	\$91,839,688.55		\$9,456,731.99	\$22,078,489.17
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,639,294.33		\$1,004,102.06	\$4,963,881.68		\$650,234.09	\$795,556.57
Craig	\$4,162,799.55	\$564,002.12	\$2,369,448.23		\$771,212.78	\$1,229,349.20		\$193,809.05	\$208,654.36
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,412,613.85		\$3,434,373.47	\$10,270,795.33		\$1,531,350.77	\$2,174,030.59
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,401,342.44		\$1,349,273.25	\$2,261,301.28		\$498,719.47	\$815,438.48
Dickenson	\$13,844,840.60	\$1,955,765.56	\$9,085,631.15		\$2,622,610.26	\$2,803,443.90		\$529,615.33	\$954,186.46
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$15,078,086.57		\$2,870,510.31	\$6,278,976.56		\$911,863.51	\$2,455,719.04
Essex	\$9,327,371.17	\$1,208,746.85	\$4,441,699.37		\$6,763,811.57	\$3,676,924.96		\$841,415.33	\$618,903.13
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$221,669,855.16		\$41,531,352.02	\$562,169,802.40		\$75,007,775.57	\$38,910,762.45
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,374,152.09		\$3,382,539.69	\$28,920,962.68		\$3,568,939.76	\$3,051,279.84
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,979,772.16		\$1,366,558.31	\$3,751,734.85		\$449,829.26	\$1,108,608.85
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,255,080.90		\$2,380,365.14	\$5,713,511.85		\$1,011,197.18	\$1,518,270.72
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,342,124.53		\$4,182,329.97	\$13,131,833.89		\$1,828,559.04	\$3,029,654.83
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,889,193.45		\$5,100,319.17	\$18,640,102.62		\$2,302,753.01	\$5,505,648.43
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97		\$1,650,363.93	\$3,799,124.10		\$484,849.33	\$1,096,160.51
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,476,705.42		\$3,662,555.74	\$9,399,062.44		\$1,323,079.69	\$2,686,025.65
Goochland	\$11,574,136.94	\$1,595,115.21	\$1,995,804.35		\$829,551.80	\$7,983,217.38		\$1,547,191.04	\$198,438.37
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,521,947.88		\$1,944,552.35	\$3,413,553.35		\$485,005.90	\$1,229,374.99
Greene	\$15,294,298.06	\$1,736,265.26	\$9,127,267.68		\$2,299,917.30	\$4,430,765.12		\$800,481.09	\$1,515,616.66
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,442,049.62		\$1,916,105.87	\$2,127,924.60		\$399,875.99	\$861,926.48
Halifax	\$35,645,982.22	\$4,653,166.98	\$18,998,595.74		\$3,833,835.85	\$11,994,219.49		\$1,464,233.88	\$2,386,873.78
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,897,721.88		\$6,268,456.18	\$36,166,008.82		\$3,367,856.26	\$7,879,648.23
Henrico	\$231,976,979.40	\$31,055,403.92	\$96,161,066.03		\$18,318,228.53	\$104,760,509.46		\$14,093,948.59	\$17,407,945.09
Henry	\$46,816,618.01	\$6,812,882.41	\$27,726,589.15		\$5,679,251.11	\$12,277,146.46		\$1,796,426.09	\$3,593,344.83
Highland	\$2,389,551.54	\$253,591.62	\$960,754.77		\$572,898.67	\$1,175,205.15		\$286,335.64	\$130,773.92
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,055,306.68		\$3,161,611.32	\$8,429,586.43		\$1,449,175.52	\$2,030,870.96

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$39,636,541.19	\$5,946,843.10	\$12,114,815.43		\$2,181,768.14	\$21,574,882.65		\$3,401,457.20	\$1,576,247.38
King George	\$15,266,186.87	\$2,109,475.57	\$8,501,866.84		\$1,617,051.84	\$4,654,844.46		\$635,392.63	\$842,844.93
King And Queen	\$6,596,343.26	\$635,175.24	\$3,564,778.48		\$1,036,556.52	\$2,396,389.55		\$461,459.37	\$446,921.89
King William	\$10,551,040.90	\$1,258,986.70	\$5,889,303.95		\$1,430,501.42	\$3,402,750.25		\$605,387.67	\$889,169.06
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,255,841.12		\$967,186.71	\$4,001,693.19		\$986,906.02	\$242,366.55
Lee	\$22,681,036.22	\$2,700,391.89	\$16,214,292.87		\$5,266,102.04	\$3,766,351.45		\$727,627.70	\$2,103,890.64
Loudoun	\$211,306,556.73	\$20,392,594.03	\$65,464,397.81		\$8,819,692.90	\$125,449,564.90		\$11,414,538.10	\$17,133,528.11
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,236,333.77		\$1,794,518.58	\$12,236,218.86		\$2,349,023.80	\$735,352.01
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,914,101.38		\$1,705,974.52	\$2,241,223.54		\$387,453.91	\$1,048,652.47
Madison	\$11,260,154.86	\$1,379,203.48	\$5,923,630.35		\$1,155,907.58	\$3,957,321.03		\$438,120.20	\$1,234,471.92
Mathews	\$7,520,044.46	\$908,503.94	\$3,439,323.38		\$1,021,995.68	\$3,172,217.14		\$528,336.91	\$600,209.98
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$16,844,799.81		\$3,508,374.38	\$8,470,498.97		\$1,305,993.70	\$2,145,168.45
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,041,972.83		\$1,064,390.21	\$3,963,952.62		\$683,247.59	\$549,500.09
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,342,403.06		\$5,207,241.76	\$16,227,737.63		\$2,276,664.33	\$4,113,399.00
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,791,831.69		\$1,372,204.61	\$4,861,334.48		\$904,789.44	\$579,372.01
New Kent	\$13,866,190.81	\$1,726,695.77	\$7,004,488.64		\$1,076,187.22	\$5,135,006.40		\$488,008.36	\$1,366,322.85
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,842,089.04		\$2,234,167.74	\$3,264,394.03		\$735,234.33	\$1,181,889.74
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,544,047.87		\$1,040,309.73	\$4,186,237.49		\$977,183.79	\$350,793.87
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,475,188.13		\$2,493,507.07	\$3,301,494.89		\$631,658.36	\$1,099,285.69
Orange	\$22,953,838.39	\$2,774,555.48	\$11,514,298.83		\$2,194,984.94	\$8,664,984.08		\$1,106,385.00	\$1,683,300.57
Page	\$19,092,194.74	\$2,580,175.11	\$11,413,107.97		\$2,466,993.02	\$5,098,911.66		\$810,105.95	\$1,546,862.73
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,493,607.59		\$2,248,367.92	\$3,627,995.93		\$579,571.51	\$944,066.44
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,520,433.95		\$5,943,408.82	\$12,288,369.32		\$1,676,578.52	\$5,066,881.73
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,572,474.80		\$1,618,611.76	\$7,148,736.73		\$714,446.50	\$1,611,016.11
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,309,361.37		\$2,396,866.17	\$4,020,897.38		\$833,522.48	\$1,166,587.99
Prince George	\$31,571,755.64	\$3,847,535.12	\$20,172,142.85		\$5,167,210.73	\$7,552,077.67		\$934,340.61	\$3,240,423.89
Prince William	\$312,760,006.92	\$35,908,334.12	\$165,252,763.49		\$30,983,513.94	\$111,598,909.31		\$17,262,471.67	\$28,661,558.99
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,656,517.95		\$3,187,939.29	\$7,562,402.34		\$1,117,806.52	\$2,046,593.25
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,446,426.14		\$636,002.00	\$3,593,386.19		\$723,971.07	\$204,373.05
Richmond County	\$6,503,494.51	\$910,896.31	\$3,648,611.07		\$1,412,460.75	\$1,943,987.13		\$353,580.26	\$441,677.58
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$36,524,601.81		\$5,991,456.40	\$27,140,383.05		\$2,922,541.07	\$5,249,591.33
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,229,544.19		\$1,961,533.61	\$6,038,042.83		\$744,467.23	\$1,020,753.41
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,392,007.57		\$5,639,602.73	\$17,651,001.55		\$2,321,803.87	\$4,603,089.91
Russell	\$22,318,675.76	\$3,855,908.43	\$13,468,588.77		\$3,847,107.07	\$4,994,178.56		\$1,046,385.92	\$1,562,794.49
Scott	\$20,802,405.38	\$2,798,479.22	\$13,866,623.93		\$3,336,039.53	\$4,137,302.23		\$716,286.80	\$1,102,849.92
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,490,351.85		\$3,312,814.00	\$9,937,014.94		\$1,510,666.92	\$2,300,016.19
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,121,433.41		\$4,490,294.80	\$6,450,001.72		\$1,053,576.98	\$2,604,093.63
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,839,405.47		\$2,843,550.16	\$4,406,150.45		\$828,135.03	\$1,964,929.12
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,360,880.54		\$8,965,846.08	\$35,913,819.11		\$3,444,621.73	\$12,170,697.69
Stafford	\$117,943,383.85	\$14,126,369.03	\$68,218,160.44		\$7,862,294.68	\$35,598,854.38		\$3,118,721.68	\$12,946,539.30
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58		\$727,596.21	\$5,107,746.30		\$1,382,155.77	\$158,199.58
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,480,620.84		\$1,814,189.54	\$2,136,748.59		\$561,511.30	\$401,249.33
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,256,353.57		\$5,653,203.97	\$8,834,654.53		\$1,493,500.10	\$3,437,787.62
Warren	\$27,149,411.35	\$3,696,217.48	\$14,186,836.97		\$2,388,358.36	\$9,266,356.90		\$1,039,734.90	\$2,796,081.18
Washington	\$37,011,025.90	\$6,014,427.66	\$20,051,699.40		\$4,704,273.93	\$10,944,898.84		\$1,788,932.41	\$2,812,201.17
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,557,818.22		\$1,792,014.82	\$3,566,821.77		\$787,106.78	\$728,334.82
Wise	\$35,346,570.93	\$4,806,877.00	\$23,707,964.40		\$5,923,991.43	\$6,831,729.53		\$1,259,642.24	\$2,992,935.15
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,586,281.86		\$2,866,532.71	\$6,637,418.44		\$864,083.47	\$1,846,117.59
York	\$61,480,290.35	\$7,854,163.09	\$32,813,827.27		\$4,568,557.54	\$20,812,299.99		\$2,152,772.16	\$5,527,100.31
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78		\$5,404,506.24	\$48,195,151.13		\$12,292,978.08	\$1,962,986.78

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,775,037.86		\$2,504,907.11	\$4,341,274.84		\$816,268.98	\$1,175,658.37
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,111,518.89		\$1,071,107.59	\$1,383,694.81		\$224,637.21	\$601,845.27
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$8,494,270.81		\$4,960,586.45	\$10,419,714.52		\$2,969,124.13	\$1,075,122.00
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,313,629.65		\$1,350,471.11	\$6,163,899.30		\$765,667.20	\$883,650.11
Covington	\$5,721,820.86	\$559,815.46	\$3,428,603.98		\$828,505.53	\$1,733,401.41		\$256,381.97	\$437,295.89
Danville	\$38,506,300.92	\$6,229,143.21	\$22,477,812.63		\$6,506,236.14	\$9,799,345.08		\$2,013,390.80	\$3,129,844.43
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,896,715.98		\$720,595.73	\$7,586,863.92		\$1,285,739.01	\$279,015.98
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$7,042,562.71		\$2,164,902.37	\$3,560,512.73		\$790,372.37	\$4,946,104.53
Galax	\$6,708,842.33	\$656,108.51	\$4,215,123.83		\$1,183,941.67	\$1,837,609.99		\$375,403.63	\$758,769.05
Hampton	\$123,286,114.09	\$18,719,128.57	\$75,267,316.17		\$15,302,561.49	\$29,299,669.34		\$4,582,827.43	\$13,201,435.31
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$8,259,127.70		\$2,333,356.14	\$10,061,918.66		\$1,997,230.62	\$1,446,597.77
Hopewell	\$21,751,844.66	\$2,673,477.69	\$13,976,811.64		\$3,179,522.15	\$5,101,555.33		\$921,267.89	\$2,115,645.71
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,126,792.94		\$6,942,424.71	\$16,071,424.70		\$3,165,062.43	\$3,208,523.79
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,699,527.39		\$2,079,312.13	\$4,112,736.81		\$723,276.73	\$1,444,692.25
Newport News	\$161,822,793.76	\$25,718,616.13	\$98,022,228.72		\$25,460,556.66	\$38,081,948.90		\$7,710,144.53	\$17,544,516.63
Norfolk	\$182,788,801.74	\$28,373,552.93	\$111,765,757.09		\$41,859,027.78	\$42,649,491.72		\$12,709,117.94	\$20,661,844.94
Norton	\$3,555,729.68	\$630,390.49	\$1,901,177.94		\$773,619.45	\$1,024,161.25		\$237,337.52	\$293,947.49
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,106,172.92		\$7,480,402.26	\$5,803,843.73		\$1,747,449.18	\$1,410,904.71
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$56,817,738.81		\$18,235,126.56	\$16,259,738.76		\$4,255,511.90	\$8,667,066.34
Radford	\$7,886,017.61	\$965,322.82	\$4,627,868.61		\$1,003,546.33	\$2,292,826.18		\$286,883.47	\$380,856.34
Richmond City	\$142,613,462.72	\$21,100,138.57	\$66,394,880.32		\$27,301,331.07	\$55,118,443.84		\$16,101,114.78	\$8,120,783.57
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$37,329,459.35		\$12,562,943.05	\$25,705,764.14		\$6,549,341.34	\$5,911,014.77
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,369,631.96		\$3,890,496.67	\$5,189,386.37		\$1,310,383.51	\$1,301,459.51
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,541,113.84		\$8,855,760.54	\$18,379,745.47		\$3,426,769.58	\$6,380,834.50
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,382,554.56		\$37,774,071.47	\$115,469,490.14		\$15,948,545.62	\$32,157,458.78
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,229,437.14		\$1,796,172.28	\$4,895,661.97		\$753,303.51	\$1,378,605.87
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48		\$1,761,963.53	\$2,479,993.93		\$900,929.79	\$34,279.48
Winchester	\$18,649,182.25	\$2,416,297.51	\$7,072,667.88		\$2,154,843.57	\$9,160,216.86		\$1,855,395.41	\$1,248,918.51
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97		\$558,923.45	\$10,979,451.87		\$1,630,023.49	\$470,702.97
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,525,151.05		\$1,789,036.27	\$1,914,511.75		\$586,838.74	\$414,322.00
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$112,220,057.63		\$21,156,302.30	\$60,878,905.24		\$8,475,674.29	\$19,713,462.01
Lexington	\$3,501,347.76	\$380,387.43	\$1,692,184.69		\$524,816.71	\$1,428,775.64		\$240,301.77	-\$11,334.89
Emporia	\$6,359,421.41	\$689,601.74	\$3,799,346.16		\$837,804.81	\$1,870,473.51		\$347,757.62	\$512,146.27
Salem	\$19,454,941.74	\$2,745,248.90	\$9,407,557.07		\$2,201,078.99	\$7,302,135.77		\$1,116,739.74	\$1,436,591.58
Bedford City	\$4,863,689.54	\$602,280.10	\$2,830,002.01		\$575,900.43	\$1,431,407.43		\$205,746.05	\$248,057.93
Poquoson	\$12,383,831.32	\$1,558,033.42	\$7,129,870.50		\$1,064,791.79	\$3,695,927.40		\$334,028.32	\$1,263,785.27
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,008,998.18		\$3,877,484.18	\$13,563,579.28		\$2,268,254.51	\$3,019,359.15
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,615,316.90		\$1,884,880.41	\$3,557,389.82		\$676,987.54	\$1,181,789.73
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,758,860.83		\$651,832.97	\$760,997.09		\$168,236.21	\$81,528.19
West Point	\$4,655,104.23	\$374,406.50	\$2,910,018.32		\$688,063.27	\$1,370,679.42		\$187,724.86	\$360,667.74
<u>Combined Divisions</u>									
Bedford City/County	\$55,857,298.51	\$6,831,423.30	\$29,706,587.25		\$5,395,421.85	\$19,319,287.95		\$2,406,716.00	\$4,012,096.12
Emporia/Greensville	\$12,549,180.14	\$1,459,348.00	\$8,200,910.45		\$2,567,938.83	\$2,888,921.69		\$568,112.20	\$943,454.67
Fairfax City/County	\$912,625,188.92	\$115,061,216.52	\$224,414,718.13		\$42,090,275.47	\$573,149,254.27		\$76,637,799.06	\$39,381,465.42
Lexington/Rockbridge	\$19,842,524.74	\$2,453,977.40	\$9,921,728.88		\$2,486,350.32	\$7,466,818.46		\$984,769.00	\$1,009,418.52
Wmsburg/James City	\$43,195,271.27	\$6,405,580.77	\$12,734,813.91		\$3,943,731.67	\$24,054,876.58		\$4,302,386.99	\$1,610,526.86

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 1 -- Meeting SOQ Costs

Division-Level FY 2004 Cost Summary and Impacts

Division	State				Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ Non-SOQ Cost		
Accomack	\$30,319,470.64	\$4,195,625.50	\$17,892,221.54		\$4,970,036.69	\$8,231,623.60	\$1,778,686.33	\$2,434,075.96
Albemarle	\$71,049,526.86	\$8,994,727.29	\$22,718,262.12		\$5,579,898.90	\$39,336,537.45	\$6,745,219.99	\$4,211,420.36
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,301,663.72		\$2,369,814.24	\$4,694,219.10	\$702,610.71	\$1,037,941.29
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,781,993.70		\$1,311,209.50	\$3,113,381.22	\$444,281.90	\$886,731.05
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,551,598.28		\$2,749,445.03	\$7,258,020.79	\$901,064.47	\$2,589,526.82
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,938,212.12		\$2,368,165.93	\$3,601,564.19	\$501,656.70	\$1,052,917.38
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72		\$7,067,233.52	\$78,102,902.88	\$18,738,706.90	\$3,423,807.72
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,642,912.31		\$5,506,204.38	\$18,094,453.78	\$2,170,240.55	\$5,148,596.83
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99		\$711,666.45	\$3,363,311.96	\$909,484.80	\$146,914.99
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,891,529.40		\$4,819,521.42	\$18,563,382.99	\$2,200,969.95	\$4,778,982.36
Bland	\$6,056,557.79	\$715,319.76	\$3,873,465.82		\$911,843.95	\$1,467,772.21	\$178,225.12	\$641,407.61
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,906,424.09		\$2,251,153.03	\$9,857,116.73	\$961,466.27	\$2,512,433.88
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,628,137.63		\$2,824,817.08	\$3,392,115.41	\$831,675.99	\$1,195,324.15
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,528,684.47		\$4,224,052.33	\$4,684,407.17	\$1,006,791.42	\$921,438.00
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,637,811.06		\$2,442,270.07	\$3,552,022.06	\$645,626.14	\$1,772,571.32
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,937,959.94		\$4,819,460.91	\$12,289,484.18	\$1,565,498.43	\$4,839,029.22
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,145,816.04		\$2,715,674.63	\$5,634,620.27	\$961,745.09	\$1,594,386.39
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,728,026.19		\$3,001,853.46	\$5,749,877.03	\$926,575.48	\$2,222,331.88
Charles City	\$5,547,980.17	\$868,431.68	\$2,785,267.26		\$874,291.10	\$1,894,281.23	\$329,471.13	\$235,343.06
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,551,161.51		\$3,586,693.42	\$2,803,454.76	\$609,524.32	\$1,502,956.09
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$139,194,189.86		\$18,962,825.73	\$94,942,378.45	\$9,456,731.99	\$26,627,315.67
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,796,574.01		\$1,004,102.06	\$5,132,165.40	\$650,234.09	\$952,836.24
Craig	\$4,242,113.87	\$564,002.12	\$2,421,668.78		\$771,212.78	\$1,256,442.98	\$193,809.05	\$260,874.91
Culpeper	\$30,793,256.16	\$4,206,391.18	\$15,954,777.67		\$3,434,373.47	\$10,632,087.31	\$1,531,350.77	\$2,716,194.41
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,627,304.77		\$1,349,273.25	\$2,377,395.15	\$498,719.47	\$1,041,400.81
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,918,246.33		\$2,622,610.26	\$2,751,795.97	\$529,615.33	\$786,801.63
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,657,452.26		\$2,870,510.31	\$6,520,242.16	\$911,863.51	\$3,035,084.72
Essex	\$9,591,619.59	\$1,208,746.85	\$4,586,269.67		\$6,763,811.57	\$3,796,603.06	\$841,415.33	\$763,473.43
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$230,204,450.88		\$41,531,352.02	\$583,814,116.59	\$75,007,775.57	\$47,445,358.17
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,110,167.04		\$3,382,539.69	\$30,079,452.11	\$3,568,939.76	\$3,787,294.79
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,241,439.35		\$1,366,558.31	\$3,892,384.99	\$449,829.26	\$1,370,276.03
Fluvanna	\$17,873,608.51	\$2,062,824.28	\$9,775,807.89		\$2,380,365.14	\$6,034,976.34	\$1,011,197.18	\$2,038,997.71
Franklin County	\$39,572,862.81	\$5,049,104.84	\$20,980,087.71		\$4,182,329.97	\$13,543,670.25	\$1,828,559.04	\$3,667,618.02
Frederick	\$57,884,042.82	\$7,427,124.37	\$31,076,416.07		\$5,100,319.17	\$19,380,502.38	\$2,302,753.01	\$6,692,871.06
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64		\$1,650,363.93	\$3,881,855.33	\$484,849.33	\$1,273,345.19
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,749,842.86		\$3,662,555.74	\$9,530,873.02	\$1,323,079.69	\$2,959,163.10
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,065,668.16		\$829,551.80	\$8,262,672.65	\$1,547,191.04	\$268,302.19
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,782,469.63		\$1,944,552.35	\$3,517,908.00	\$485,005.90	\$1,489,896.74
Greene	\$15,771,187.45	\$1,736,265.26	\$9,448,309.61		\$2,299,917.30	\$4,586,612.57	\$800,481.09	\$1,836,658.59
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,662,507.20		\$1,916,105.87	\$2,200,745.69	\$399,875.99	\$1,082,384.06
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,395,751.51		\$3,833,835.85	\$12,244,952.42	\$1,464,233.88	\$2,784,029.55
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,990,933.13		\$6,268,456.18	\$38,017,043.38	\$3,367,856.26	\$9,972,859.48
Henrico	\$241,632,203.64	\$31,055,403.92	\$100,782,056.35		\$18,318,228.53	\$109,794,743.37	\$14,093,948.59	\$22,028,935.42
Henry	\$47,218,568.24	\$6,812,882.41	\$28,005,180.85		\$5,679,251.11	\$12,400,504.98	\$1,796,426.09	\$3,871,936.53
Highland	\$2,396,798.01	\$253,591.62	\$964,014.24		\$572,898.67	\$1,179,192.16	\$286,335.64	\$134,033.38
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,421,758.93		\$3,161,611.32	\$8,649,363.98	\$1,449,175.52	\$2,397,323.21

Division Level Summary 2004

Division	Total SOQ Cost	State			Local			Difference in State Cost From FY 02	
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ		Non-SOQ Cost
James City	\$40,382,053.98	\$5,946,843.10	\$12,382,901.83		\$2,181,768.14	\$22,052,309.04		\$3,401,457.20	\$1,844,333.78
King George	\$15,516,307.77	\$2,109,475.57	\$8,663,494.97		\$1,617,051.84	\$4,743,337.23		\$635,392.63	\$1,004,473.06
King And Queen	\$6,810,226.27	\$635,175.24	\$3,692,680.52		\$1,036,556.52	\$2,482,370.52		\$461,459.37	\$574,823.93
King William	\$10,891,236.74	\$1,258,986.70	\$6,104,920.07		\$1,430,501.42	\$3,527,329.96		\$605,387.67	\$1,104,785.18
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,267,323.82		\$967,186.71	\$4,022,062.65		\$986,906.02	\$253,849.25
Lee	\$22,813,666.15	\$2,700,391.89	\$16,321,922.06		\$5,266,102.04	\$3,791,352.20		\$727,627.70	\$2,211,519.83
Loudoun	\$234,178,767.75	\$20,392,594.03	\$73,307,278.97		\$8,819,692.90	\$140,478,894.75		\$11,414,538.10	\$24,976,409.26
Louisa	\$22,196,297.64	\$3,244,058.83	\$6,398,275.82		\$1,794,518.58	\$12,553,962.99		\$2,349,023.80	\$897,294.07
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,009,236.52		\$1,705,974.52	\$2,272,061.84		\$387,453.91	\$1,143,787.60
Madison	\$11,540,876.75	\$1,379,203.48	\$6,091,923.13		\$1,155,907.58	\$4,069,750.15		\$438,120.20	\$1,402,764.70
Mathews	\$7,660,737.42	\$908,503.94	\$3,512,511.85		\$1,021,995.68	\$3,239,721.62		\$528,336.91	\$673,398.45
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,275,729.01		\$3,508,374.38	\$8,687,194.06		\$1,305,993.70	\$2,576,097.65
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,083,009.25		\$1,064,390.21	\$4,017,426.61		\$683,247.59	\$590,536.51
Montgomery	\$51,445,771.73	\$7,832,033.63	\$26,988,181.13		\$5,207,241.76	\$16,625,556.96		\$2,276,664.33	\$4,759,177.07
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,856,438.23		\$1,372,204.61	\$4,926,878.11		\$904,789.44	\$643,978.56
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,228,779.14		\$1,076,187.22	\$5,299,434.27		\$488,008.36	\$1,590,613.34
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,842,702.96		\$2,234,167.74	\$3,264,686.94		\$735,234.33	\$1,182,503.66
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,589,432.21		\$1,040,309.73	\$4,260,917.55		\$977,183.79	\$396,178.22
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,769,721.71		\$2,493,507.07	\$3,404,120.94		\$631,658.36	\$1,393,819.26
Orange	\$23,844,455.33	\$2,774,555.48	\$12,022,484.85		\$2,194,984.94	\$9,047,415.00		\$1,106,385.00	\$2,191,486.59
Page	\$19,459,606.33	\$2,580,175.11	\$11,667,062.86		\$2,466,993.02	\$5,212,368.36		\$810,105.95	\$1,800,817.62
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,552,074.60		\$2,248,367.92	\$3,652,969.78		\$579,571.51	\$1,002,533.44
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$32,193,706.49		\$5,943,408.82	\$12,550,847.35		\$1,676,578.52	\$5,740,154.27
Powhatan	\$21,228,232.95	\$2,550,868.53	\$11,142,915.61		\$1,618,611.76	\$7,534,448.80		\$714,446.50	\$2,181,456.91
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,512,667.81		\$2,396,866.17	\$4,119,277.30		\$833,522.48	\$1,369,894.42
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,649,846.54		\$5,167,210.73	\$7,730,921.11		\$934,340.61	\$3,718,127.58
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,978,889.79		\$30,983,513.94	\$118,167,181.23		\$17,262,471.67	\$38,387,685.28
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,030,352.61		\$3,187,939.29	\$7,742,971.74		\$1,117,806.52	\$2,420,427.92
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,483,198.60		\$636,002.00	\$3,684,740.77		\$723,971.07	\$241,145.51
Richmond County	\$6,598,702.50	\$910,896.31	\$3,710,724.76		\$1,412,460.75	\$1,977,081.43		\$353,580.26	\$503,791.27
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$37,489,896.00		\$5,991,456.40	\$27,857,665.44		\$2,922,541.07	\$6,214,885.52
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,395,377.25		\$1,961,533.61	\$6,159,715.07		\$744,467.23	\$1,186,586.47
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,345,509.36		\$5,639,602.73	\$18,204,774.17		\$2,321,803.87	\$5,556,591.70
Russell	\$22,564,400.37	\$3,855,908.43	\$13,647,844.87		\$3,847,107.07	\$5,060,647.07		\$1,046,385.92	\$1,742,050.58
Scott	\$21,146,346.02	\$2,798,479.22	\$14,131,527.01		\$3,336,039.53	\$4,216,339.79		\$716,286.80	\$1,367,753.00
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$15,936,709.39		\$3,312,814.00	\$10,223,351.99		\$1,510,666.92	\$2,746,373.73
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,511,121.33		\$4,490,294.80	\$6,588,704.20		\$1,053,576.98	\$2,993,781.56
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,146,131.36		\$2,843,550.16	\$4,543,504.31		\$828,135.03	\$2,271,655.01
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,700,655.85		\$8,965,846.08	\$38,453,839.79		\$3,444,621.73	\$16,510,473.00
Stafford	\$126,099,795.91	\$14,126,369.03	\$73,577,738.80		\$7,862,294.68	\$38,395,688.08		\$3,118,721.68	\$18,306,117.66
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67		\$727,596.21	\$5,159,278.69		\$1,382,155.77	\$171,082.67
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,468,994.81		\$1,814,189.54	\$2,131,204.29		\$561,511.30	\$389,623.30
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,046,533.52		\$5,653,203.97	\$8,754,947.81		\$1,493,500.10	\$3,227,967.57
Warren	\$28,132,467.39	\$3,696,217.48	\$14,781,487.58		\$2,388,358.36	\$9,654,762.34		\$1,039,734.90	\$3,390,731.78
Washington	\$37,467,250.70	\$6,014,427.66	\$20,346,831.22		\$4,704,273.93	\$11,105,991.82		\$1,788,932.41	\$3,107,332.99
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,621,958.78		\$1,792,014.82	\$3,607,985.04		\$787,106.78	\$792,475.38
Wise	\$35,927,942.06	\$4,806,877.00	\$24,159,282.80		\$5,923,991.43	\$6,961,782.25		\$1,259,642.24	\$3,444,253.56
Wythe	\$23,844,950.44	\$3,161,521.94	\$13,895,127.27		\$2,866,532.71	\$6,788,301.23		\$864,083.47	\$2,154,963.00
York	\$63,052,774.67	\$7,854,163.09	\$33,776,030.42		\$4,568,557.54	\$21,422,581.15		\$2,152,772.16	\$6,489,303.46
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80		\$5,404,506.24	\$50,266,055.19		\$12,292,978.08	\$2,480,712.80

Division Level Summary 2004

Division	Total SOQ Cost	State			Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ Non-SOQ Cost		
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,007,380.51		\$2,504,907.11	\$4,471,005.82	\$816,268.98	\$1,408,001.02
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,223,409.80		\$1,071,107.59	\$1,421,350.69	\$224,637.21	\$713,736.19
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$8,654,192.29		\$4,960,586.45	\$10,615,886.29	\$2,969,124.13	\$1,235,043.48
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$6,538,743.33		\$1,350,471.11	\$6,383,674.32	\$765,667.20	\$1,108,763.79
Covington	\$5,922,016.98	\$559,815.46	\$3,561,574.25		\$828,505.53	\$1,800,627.27	\$256,381.97	\$570,266.15
Danville	\$39,095,722.92	\$6,229,143.21	\$22,888,286.11		\$6,506,236.14	\$9,978,293.60	\$2,013,390.80	\$3,540,317.91
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90		\$720,595.73	\$7,984,907.61	\$1,285,739.01	\$378,526.90
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$7,271,764.57		\$2,164,902.37	\$3,676,390.46	\$790,372.37	\$5,175,306.39
Galax	\$6,955,763.11	\$656,108.51	\$4,387,079.47		\$1,183,941.67	\$1,912,575.14	\$375,403.63	\$930,724.69
Hampton	\$125,498,767.49	\$18,719,128.57	\$76,859,984.10		\$15,302,561.49	\$29,919,654.83	\$4,582,827.43	\$14,794,103.23
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$8,502,471.20		\$2,333,356.14	\$10,358,378.84	\$1,997,230.62	\$1,689,941.27
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,348,015.34		\$3,179,522.15	\$5,237,045.19	\$921,267.89	\$2,486,849.41
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$25,556,789.66		\$6,942,424.71	\$16,346,456.22	\$3,165,062.43	\$3,638,520.51
Martinsville	\$15,320,862.73	\$2,102,298.45	\$8,975,405.14		\$2,079,312.13	\$4,243,159.13	\$723,276.73	\$1,720,570.01
Newport News	\$164,781,352.99	\$25,718,616.13	\$100,152,983.08		\$25,460,556.66	\$38,909,753.77	\$7,710,144.53	\$19,675,270.99
Norfolk	\$185,762,495.08	\$28,373,552.93	\$113,918,116.33		\$41,859,027.78	\$43,470,825.82	\$12,709,117.94	\$22,814,204.18
Norton	\$3,523,088.81	\$630,390.49	\$1,879,964.64		\$773,619.45	\$1,012,733.68	\$237,337.52	\$272,734.19
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,170,746.76		\$7,480,402.26	\$5,822,483.60	\$1,747,449.18	\$1,475,478.55
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,180,499.65		\$18,235,126.56	\$16,363,551.35	\$4,255,511.90	\$9,029,827.18
Radford	\$7,950,014.09	\$965,322.82	\$4,670,663.06		\$1,003,546.33	\$2,314,028.22	\$286,883.47	\$423,650.79
Richmond City	\$144,523,906.15	\$21,100,138.57	\$67,438,746.61		\$27,301,331.07	\$55,985,020.98	\$16,101,114.78	\$9,164,649.86
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$38,291,284.48		\$12,562,943.05	\$26,368,094.92	\$6,549,341.34	\$6,872,839.90
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,538,213.69		\$3,890,496.67	\$5,308,094.58	\$1,310,383.51	\$1,470,041.25
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,605,582.05		\$8,855,760.54	\$19,364,262.95	\$3,426,769.58	\$8,445,302.70
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,888,802.75		\$37,774,071.47	\$117,919,475.65	\$15,948,545.62	\$36,663,706.96
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,473,637.26		\$1,796,172.28	\$5,040,935.72	\$753,303.51	\$1,622,805.98
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22		\$1,761,963.53	\$2,499,180.87	\$900,929.79	\$39,076.22
Winchester	\$18,997,385.43	\$2,416,297.51	\$7,224,380.01		\$2,154,843.57	\$9,356,707.91	\$1,855,395.41	\$1,400,630.64
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91		\$558,923.45	\$11,400,491.66	\$1,630,023.49	\$575,962.91
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,383,043.26		\$1,789,036.27	\$1,854,388.45	\$586,838.74	\$272,214.21
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$116,650,040.62		\$21,156,302.30	\$63,282,152.22	\$8,475,674.29	\$24,143,445.00
Lexington	\$3,669,130.57	\$380,387.43	\$1,783,156.53		\$524,816.71	\$1,505,586.61	\$240,301.77	\$79,636.95
Emporia	\$6,560,768.05	\$689,601.74	\$3,934,268.55		\$837,804.81	\$1,936,897.77	\$347,757.62	\$647,068.66
Salem	\$19,823,959.63	\$2,745,248.90	\$9,615,314.14		\$2,201,078.99	\$7,463,396.59	\$1,116,739.74	\$1,644,348.66
Bedford City	\$4,978,211.24	\$602,280.10	\$2,906,055.87		\$575,900.43	\$1,469,875.27	\$205,746.05	\$324,111.79
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,321,158.55		\$1,064,791.79	\$3,795,085.83	\$334,028.32	\$1,455,073.33
Manassas	\$37,494,343.76	\$4,351,727.89	\$18,904,548.09		\$3,877,484.18	\$14,238,067.78	\$2,268,254.51	\$3,914,909.06
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,221,285.48		\$1,884,880.41	\$3,840,459.65	\$676,987.54	\$1,787,758.31
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,734,909.12		\$651,832.97	\$750,634.03	\$168,236.21	\$57,576.48
West Point	\$4,800,300.86	\$374,406.50	\$3,008,722.99		\$688,063.27	\$1,417,171.38	\$187,724.86	\$459,372.41
Combined Divisions								
Bedford City/County	\$57,662,266.84	\$6,831,423.30	\$30,797,585.27		\$5,395,421.85	\$20,033,258.26	\$2,406,716.00	\$5,103,094.14
Emporia/Greensville	\$12,808,144.05	\$1,459,348.00	\$8,397,416.32		\$2,567,938.83	\$2,951,379.73	\$568,112.20	\$1,139,960.55
Fairfax City/County	\$943,330,398.57	\$115,061,216.52	\$233,054,573.80		\$42,090,275.47	\$595,214,608.25	\$76,637,799.06	\$48,021,321.09
Lexington/Rockbridge	\$20,297,812.86	\$2,453,977.40	\$10,178,533.78		\$2,486,350.32	\$7,665,301.68	\$984,769.00	\$1,266,223.42
Wmsburg/James City	\$43,964,767.74	\$6,405,580.77	\$13,007,697.05		\$3,943,731.67	\$24,551,489.92	\$4,302,386.99	\$1,883,410.00

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

**Option 2 -- Add-On Cost of Elementary Resource Teachers
and 21 Secondary Teachers per 1000 ADM (Secondary Planning Period)
Division-Level FY2003 Cost Summary and Impacts**

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,489,385.30	\$1,050,837.13	\$4,970,036.69	\$8,046,291.88	\$483,455.66	\$1,778,686.33	\$3,082,076.86
Albemarle	\$68,710,906.26	\$8,994,727.29	\$21,862,093.12	\$1,321,472.47	\$5,579,898.90	\$37,854,085.85	\$2,288,121.82	\$6,745,219.99	\$4,676,723.83
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,090,001.84	\$555,414.73	\$2,369,814.24	\$4,587,400.87	\$280,298.08	\$702,610.71	\$1,381,694.15
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,638,642.63	\$331,990.38	\$1,311,209.50	\$3,036,192.19	\$178,764.05	\$444,281.90	\$1,075,370.36
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,129,556.10	\$921,803.49	\$2,749,445.03	\$7,061,051.26	\$430,211.02	\$901,064.47	\$3,089,288.14
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,792,432.89	\$461,831.94	\$2,368,165.93	\$3,535,424.20	\$209,533.00	\$501,656.70	\$1,368,970.09
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21	\$1,131,405.64	\$7,067,233.52	\$75,410,744.82	\$4,525,622.54	\$18,738,706.90	\$3,882,173.84
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,924,103.07	\$2,017,776.90	\$5,506,204.38	\$17,683,415.12	\$1,153,830.93	\$2,170,240.55	\$6,447,564.49
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58	\$46,481.28	\$711,666.45	\$3,313,846.31	\$185,925.10	\$909,484.80	\$181,029.85
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,876,585.24	\$1,779,490.32	\$4,819,521.42	\$17,887,880.52	\$1,184,350.99	\$2,200,969.95	\$5,543,528.52
Bland	\$5,930,768.88	\$715,319.76	\$3,782,243.70	\$115,062.95	\$911,843.95	\$1,433,205.42	\$43,600.80	\$178,225.12	\$665,248.45
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,462,580.70	\$808,654.45	\$2,251,153.03	\$9,542,512.77	\$573,188.43	\$961,466.27	\$2,877,244.95
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,495,063.58	\$476,933.84	\$2,824,817.08	\$3,339,797.91	\$187,504.50	\$831,675.99	\$1,539,183.93
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,803,082.63	\$697,951.12	\$4,224,052.33	\$4,779,419.57	\$241,670.74	\$1,006,791.42	\$1,893,787.28
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,384,100.61	\$490,814.79	\$2,442,270.07	\$3,458,516.89	\$180,890.14	\$645,626.14	\$2,009,675.65
Campbell	\$45,036,428.70	\$6,145,410.12	\$27,009,812.40	\$1,787,666.11	\$4,819,460.91	\$11,881,206.17	\$786,367.16	\$1,565,498.43	\$5,698,547.79
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,873,261.19	\$750,090.13	\$2,715,674.63	\$5,508,178.12	\$347,977.69	\$961,745.09	\$2,071,921.67
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,369,736.26	\$827,107.47	\$3,001,853.46	\$5,599,810.08	\$346,427.53	\$926,575.48	\$2,691,149.41
Charles City	\$5,500,875.41	\$868,431.68	\$2,757,230.51	\$154,379.01	\$874,291.10	\$1,875,213.22	\$104,994.33	\$329,471.13	\$361,685.32
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,369,522.78	\$481,512.33	\$3,586,693.42	\$2,743,905.42	\$157,861.37	\$609,524.32	\$1,802,829.69
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$134,645,363.36	\$9,109,410.46	\$18,962,825.73	\$91,839,688.55	\$6,213,399.40	\$9,456,731.99	\$31,187,899.64
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,639,294.33	\$281,217.08	\$1,004,102.06	\$4,963,881.68	\$300,892.38	\$650,234.09	\$1,076,773.65
Craig	\$4,162,799.55	\$564,002.12	\$2,369,448.23	\$138,875.97	\$771,212.78	\$1,229,349.20	\$72,053.51	\$193,809.05	\$347,530.34
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,412,613.85	\$1,001,850.61	\$3,434,373.47	\$10,270,795.33	\$667,622.16	\$1,531,350.77	\$3,175,881.20
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,401,342.44	\$252,838.04	\$1,349,273.25	\$2,261,301.28	\$129,901.95	\$498,719.47	\$1,068,276.52
Dickenson	\$13,844,840.60	\$1,955,765.56	\$9,085,631.15	\$551,689.70	\$2,622,610.26	\$2,803,443.90	\$170,228.25	\$529,615.33	\$1,505,876.16
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$15,078,086.57	\$912,209.56	\$2,870,510.31	\$6,278,976.56	\$379,871.97	\$911,863.51	\$3,367,928.60
Essex	\$9,327,371.17	\$1,208,746.85	\$4,441,699.37	\$267,293.10	\$6,763,811.57	\$3,676,924.96	\$221,270.42	\$841,415.33	\$886,196.23
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$221,669,855.16	\$14,580,762.20	\$41,531,352.02	\$562,169,802.40	\$36,977,802.87	\$75,007,775.57	\$53,491,524.65
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,374,152.09	\$1,125,317.70	\$3,382,539.69	\$28,920,962.68	\$1,771,252.96	\$3,568,939.76	\$4,176,597.54
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,979,772.16	\$392,507.12	\$1,366,558.31	\$3,751,734.85	\$210,978.61	\$449,829.26	\$1,501,115.97
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,255,080.90	\$570,888.72	\$2,380,365.14	\$5,713,511.85	\$352,431.22	\$1,011,197.18	\$2,089,159.44
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,342,124.53	\$1,253,758.21	\$4,182,329.97	\$13,131,833.89	\$809,362.10	\$1,828,559.04	\$4,283,413.04
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,889,193.45	\$1,930,301.91	\$5,100,319.17	\$18,640,102.62	\$1,203,813.87	\$2,302,753.01	\$7,435,950.35
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97	\$502,664.19	\$1,650,363.93	\$3,799,124.10	\$234,704.43	\$484,849.33	\$1,598,824.70
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,476,705.42	\$1,249,273.21	\$3,662,555.74	\$9,399,062.44	\$602,873.88	\$1,323,079.69	\$3,935,298.87
Goochland	\$11,574,136.94	\$1,595,115.21	\$1,995,804.35	\$114,082.87	\$829,551.80	\$7,983,217.38	\$456,331.47	\$1,547,191.04	\$312,521.24
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,521,947.88	\$457,338.93	\$1,944,552.35	\$3,413,553.35	\$183,191.78	\$485,005.90	\$1,686,713.92
Greene	\$15,294,298.06	\$1,736,265.26	\$9,127,267.68	\$499,399.52	\$2,299,917.30	\$4,430,765.12	\$242,429.83	\$800,481.09	\$2,015,016.17
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,442,049.62	\$345,620.95	\$1,916,105.87	\$2,127,924.60	\$114,164.80	\$399,875.99	\$1,207,547.43
Halifax	\$35,645,982.22	\$4,653,166.98	\$18,998,595.74	\$1,003,703.41	\$3,833,835.85	\$11,994,219.49	\$633,659.41	\$1,464,233.88	\$3,390,577.18
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,897,721.88	\$2,693,214.41	\$6,268,456.18	\$36,166,008.82	\$2,381,619.60	\$3,367,856.26	\$10,572,862.65
Henrico	\$231,976,979.40	\$31,055,403.92	\$96,161,066.03	\$6,115,087.40	\$18,318,228.53	\$104,760,509.46	\$6,661,944.35	\$14,093,948.59	\$23,523,032.49
Henry	\$46,816,618.01	\$6,812,882.41	\$27,726,589.15	\$1,710,966.81	\$5,679,251.11	\$12,277,146.46	\$757,604.55	\$1,796,426.09	\$5,304,311.64
Highland	\$2,389,551.54	\$253,591.62	\$960,754.77	\$24,604.74	\$572,898.67	\$1,175,205.15	\$30,096.77	\$286,335.64	\$155,378.65
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,055,306.68	\$917,719.18	\$3,161,611.32	\$8,429,586.43	\$550,396.61	\$1,449,175.52	\$2,948,590.14

Division Level Summary 2003

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$39,636,541.19	\$5,946,843.10	\$12,114,815.43	\$817,428.63	\$2,181,768.14	\$21,574,882.65	\$1,455,732.18	\$3,401,457.20	\$2,393,676.01
King George	\$15,266,186.87	\$2,109,475.57	\$8,501,866.84	\$536,483.22	\$1,617,051.84	\$4,654,844.46	\$293,729.13	\$635,392.63	\$1,379,328.15
King And Queen	\$6,596,343.26	\$635,175.24	\$3,564,778.48	\$175,343.42	\$1,036,556.52	\$2,396,389.55	\$117,873.00	\$461,459.37	\$622,265.31
King William	\$10,551,040.90	\$1,258,986.70	\$5,889,303.95	\$325,807.40	\$1,430,501.42	\$3,402,750.25	\$188,246.56	\$605,387.67	\$1,214,976.45
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,255,841.12	\$154,500.91	\$967,186.71	\$4,001,693.19	\$274,073.04	\$986,906.02	\$396,867.46
Lee	\$22,681,036.22	\$2,700,391.89	\$16,214,292.87	\$836,265.51	\$5,266,102.04	\$3,766,351.45	\$194,252.68	\$727,627.70	\$2,940,156.15
Loudoun	\$211,306,556.73	\$20,392,594.03	\$65,464,397.81	\$4,055,660.85	\$8,819,692.90	\$125,449,564.90	\$7,771,871.53	\$11,414,538.10	\$21,189,188.96
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,236,333.77	\$409,978.58	\$1,794,518.58	\$12,236,218.86	\$804,412.94	\$2,349,023.80	\$1,145,330.59
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,914,101.38	\$392,658.33	\$1,705,974.52	\$2,241,223.54	\$127,281.20	\$387,453.91	\$1,441,310.80
Madison	\$11,260,154.86	\$1,379,203.48	\$5,923,630.35	\$328,843.56	\$1,155,907.58	\$3,957,321.03	\$219,686.15	\$438,120.20	\$1,563,315.48
Mathews	\$7,520,044.46	\$908,503.94	\$3,439,323.38	\$190,438.42	\$1,021,995.68	\$3,172,217.14	\$175,648.51	\$528,336.91	\$790,648.40
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$16,844,799.81	\$957,569.12	\$3,508,374.38	\$8,470,498.97	\$481,518.83	\$1,305,993.70	\$3,102,737.57
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,041,972.83	\$164,253.08	\$1,064,390.21	\$3,963,952.62	\$214,035.91	\$683,247.59	\$713,753.17
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,342,403.06	\$1,615,219.93	\$5,207,241.76	\$16,227,737.63	\$995,025.59	\$2,276,664.33	\$5,728,618.93
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,791,831.69	\$292,898.14	\$1,372,204.61	\$4,861,334.48	\$297,146.46	\$904,789.44	\$872,270.16
New Kent	\$13,866,190.81	\$1,726,695.77	\$7,004,488.64	\$400,952.62	\$1,076,187.22	\$5,135,006.40	\$293,939.27	\$488,008.36	\$1,767,275.47
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,842,089.04	\$403,289.88	\$2,234,167.74	\$3,264,394.03	\$192,411.57	\$735,234.33	\$1,585,179.62
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,544,047.87	\$162,864.81	\$1,040,309.73	\$4,186,237.49	\$267,994.47	\$977,183.79	\$513,658.68
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,475,188.13	\$537,150.60	\$2,493,507.07	\$3,301,494.89	\$187,162.51	\$631,658.36	\$1,636,436.29
Orange	\$22,953,838.39	\$2,774,555.48	\$11,514,298.83	\$698,559.68	\$2,194,984.94	\$8,664,984.08	\$525,694.93	\$1,106,385.00	\$2,381,860.25
Page	\$19,092,194.74	\$2,580,175.11	\$11,413,107.97	\$705,599.50	\$2,466,993.02	\$5,098,911.66	\$315,233.11	\$810,105.95	\$2,252,462.23
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,493,607.59	\$518,557.07	\$2,248,367.92	\$3,627,995.93	\$221,498.69	\$579,571.51	\$1,462,623.51
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,520,433.95	\$1,826,177.51	\$5,943,408.82	\$12,288,369.32	\$711,942.73	\$1,676,578.52	\$6,893,059.24
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,572,474.80	\$626,363.90	\$1,618,611.76	\$7,148,736.73	\$423,525.31	\$714,446.50	\$2,237,380.01
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,309,361.37	\$487,176.42	\$2,396,866.17	\$4,020,897.38	\$235,744.52	\$833,522.48	\$1,653,764.40
Prince George	\$31,571,755.64	\$3,847,535.12	\$20,172,142.85	\$1,265,982.29	\$5,167,210.73	\$7,552,077.67	\$473,960.38	\$934,340.61	\$4,506,406.18
Prince William	\$312,760,006.92	\$35,908,334.12	\$165,252,763.49	\$11,012,089.16	\$30,983,513.94	\$111,598,909.31	\$7,436,711.58	\$17,262,471.67	\$39,673,648.15
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,656,517.95	\$968,913.04	\$3,187,939.29	\$7,562,402.34	\$468,003.82	\$1,117,806.52	\$3,015,506.30
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,446,426.14	\$85,963.62	\$636,002.00	\$3,593,386.19	\$213,561.18	\$723,971.07	\$290,336.67
Richmond County	\$6,503,494.51	\$910,896.31	\$3,648,611.07	\$243,539.68	\$1,412,460.75	\$1,943,987.13	\$129,758.42	\$353,580.26	\$685,217.27
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$36,524,601.81	\$2,313,256.24	\$5,991,456.40	\$27,140,383.05	\$1,718,914.31	\$2,922,541.07	\$7,562,847.57
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,229,544.19	\$518,923.60	\$1,961,533.61	\$6,038,042.83	\$380,735.90	\$744,467.23	\$1,539,677.01
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,392,007.57	\$2,033,267.19	\$5,639,602.73	\$17,651,001.55	\$1,180,876.33	\$2,321,803.87	\$6,636,357.09
Russell	\$22,318,675.76	\$3,855,908.43	\$13,468,588.77	\$866,483.91	\$3,847,107.07	\$4,994,178.56	\$321,293.90	\$1,046,385.92	\$2,429,278.40
Scott	\$20,802,405.38	\$2,798,479.22	\$13,866,623.93	\$814,840.72	\$3,336,039.53	\$4,137,302.23	\$243,119.19	\$716,286.80	\$1,917,690.64
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,490,351.85	\$995,643.17	\$3,312,814.00	\$9,937,014.94	\$638,702.15	\$1,510,666.92	\$3,295,659.36
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,121,433.41	\$1,095,235.05	\$4,490,294.80	\$6,450,001.72	\$389,829.42	\$1,053,576.98	\$3,699,328.68
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,839,405.47	\$553,752.28	\$2,843,550.16	\$4,406,150.45	\$247,973.91	\$828,135.03	\$2,518,681.40
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,360,880.54	\$3,707,325.53	\$8,965,846.08	\$35,913,819.11	\$2,169,855.08	\$3,444,621.73	\$15,878,023.22
Stafford	\$117,943,383.85	\$14,126,369.03	\$68,218,160.44	\$4,536,259.45	\$7,862,294.68	\$35,598,854.38	\$2,367,194.29	\$3,118,721.68	\$17,482,798.75
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58	\$65,824.73	\$727,596.21	\$5,107,746.30	\$263,298.92	\$1,382,155.77	\$224,024.31
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,480,620.84	\$263,733.56	\$1,814,189.54	\$2,136,748.59	\$125,771.03	\$561,511.30	\$664,982.89
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,256,353.57	\$1,349,479.27	\$5,653,203.97	\$8,834,654.53	\$512,641.98	\$1,493,500.10	\$4,787,266.89
Warren	\$27,149,411.35	\$3,696,217.48	\$14,186,836.97	\$912,718.71	\$2,388,358.36	\$9,266,356.90	\$596,156.66	\$1,039,734.90	\$3,708,799.88
Washington	\$37,011,025.90	\$6,014,427.66	\$20,051,699.40	\$1,367,119.07	\$4,704,273.93	\$10,944,898.84	\$746,220.04	\$1,788,932.41	\$4,179,320.24
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,557,818.22	\$360,151.98	\$1,792,014.82	\$3,566,821.77	\$231,133.49	\$787,106.78	\$1,088,486.80
Wise	\$35,346,570.93	\$4,806,877.00	\$23,707,964.40	\$1,466,384.06	\$5,923,991.43	\$6,831,729.53	\$422,555.86	\$1,259,642.24	\$4,459,319.21
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,586,281.86	\$848,838.58	\$2,866,532.71	\$6,637,418.44	\$414,690.12	\$864,083.47	\$2,694,956.17
York	\$61,480,290.35	\$7,854,163.09	\$32,813,827.27	\$2,161,909.52	\$4,568,557.54	\$20,812,299.99	\$1,371,199.68	\$2,152,772.16	\$7,689,009.83
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78	\$703,475.89	\$5,404,506.24	\$48,195,151.13	\$2,813,903.58	\$12,292,978.08	\$2,666,462.68

Division Level Summary 2003

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,775,037.86	\$459,452.87	\$2,504,907.11	\$4,341,274.84	\$256,540.38	\$816,268.98	\$1,635,111.24
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,111,518.89	\$229,975.90	\$1,071,107.59	\$1,383,694.81	\$77,396.33	\$224,637.21	\$831,821.17
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$8,494,270.81	\$554,063.63	\$4,960,586.45	\$10,419,714.52	\$679,656.32	\$2,969,124.13	\$1,629,185.64
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,313,629.65	\$406,813.85	\$1,350,471.11	\$6,163,899.30	\$397,166.09	\$765,667.20	\$1,290,463.95
Covington	\$5,721,820.86	\$559,815.46	\$3,428,603.98	\$199,998.99	\$828,505.53	\$1,733,401.41	\$101,113.61	\$256,381.97	\$637,294.88
Danville	\$38,506,300.92	\$6,229,143.21	\$22,477,812.63	\$1,534,468.04	\$6,506,236.14	\$9,799,345.08	\$668,961.08	\$2,013,390.80	\$4,664,312.47
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,896,715.98	\$118,168.93	\$720,595.73	\$7,586,863.92	\$472,675.74	\$1,285,739.01	\$397,184.91
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$7,042,562.71	\$425,746.10	\$2,164,902.37	\$3,560,512.73	\$215,244.72	\$790,372.37	\$5,371,850.63
Galax	\$6,708,842.33	\$656,108.51	\$4,215,123.83	\$272,351.78	\$1,183,941.67	\$1,837,609.99	\$118,733.49	\$375,403.63	\$1,031,120.83
Hampton	\$123,286,114.09	\$18,719,128.57	\$75,267,316.17	\$4,783,146.99	\$15,302,561.49	\$29,299,669.34	\$1,861,958.58	\$4,582,827.43	\$17,984,582.30
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$8,259,127.70	\$513,160.09	\$2,333,356.14	\$10,061,918.66	\$625,171.96	\$1,997,230.62	\$1,959,757.86
Hopewell	\$21,751,844.66	\$2,673,477.69	\$13,976,811.64	\$841,931.51	\$3,179,522.15	\$5,101,555.33	\$307,306.15	\$921,267.89	\$2,957,577.22
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,126,792.94	\$1,614,008.25	\$6,942,424.71	\$16,071,424.70	\$1,032,340.74	\$3,165,062.43	\$4,822,532.04
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,699,527.39	\$532,160.36	\$2,079,312.13	\$4,112,736.81	\$251,580.97	\$723,276.73	\$1,976,852.62
Newport News	\$161,822,793.76	\$25,718,616.13	\$98,022,228.72	\$6,725,646.88	\$25,460,556.66	\$38,081,948.90	\$2,612,935.29	\$7,710,144.53	\$24,270,163.51
Norfolk	\$182,788,801.74	\$28,373,552.93	\$111,765,757.09	\$6,954,378.03	\$41,859,027.78	\$42,649,491.72	\$2,653,770.67	\$12,709,117.94	\$27,616,222.97
Norton	\$3,555,729.68	\$630,390.49	\$1,901,177.94	\$124,254.18	\$773,619.45	\$1,024,161.25	\$66,935.51	\$237,337.52	\$418,201.67
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,106,172.92	\$1,210,263.08	\$7,480,402.26	\$5,803,843.73	\$349,354.29	\$1,747,449.18	\$2,621,167.79
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$56,817,738.81	\$3,528,174.26	\$18,235,126.56	\$16,259,738.76	\$1,009,670.45	\$4,255,511.90	\$12,195,240.60
Radford	\$7,886,017.61	\$965,322.82	\$4,627,868.61	\$297,930.73	\$1,003,546.33	\$2,292,826.18	\$147,606.48	\$286,883.47	\$678,787.07
Richmond City	\$142,613,462.72	\$21,100,138.57	\$66,394,880.32	\$3,933,366.88	\$27,301,331.07	\$55,118,443.84	\$3,265,327.99	\$16,101,114.78	\$12,054,150.44
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$37,329,459.35	\$2,181,342.81	\$12,562,943.05	\$25,705,764.14	\$1,502,113.47	\$6,549,341.34	\$8,092,357.58
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,369,631.96	\$460,699.37	\$3,890,496.67	\$5,189,386.37	\$324,405.22	\$1,310,383.51	\$1,762,158.89
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,541,113.84	\$2,304,331.41	\$8,855,760.54	\$18,379,745.47	\$1,098,905.06	\$3,426,769.58	\$8,685,165.91
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,382,554.56	\$14,631,094.56	\$37,774,071.47	\$115,469,490.14	\$7,954,726.00	\$15,948,545.62	\$46,788,553.34
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,229,437.14	\$553,281.54	\$1,796,172.28	\$4,895,661.97	\$329,145.16	\$753,303.51	\$1,931,887.40
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48	\$39,372.52	\$1,761,963.53	\$2,479,993.93	\$157,490.09	\$900,929.79	\$73,652.00
Winchester	\$18,649,182.25	\$2,416,297.51	\$7,072,667.88	\$419,285.02	\$2,154,843.57	\$9,160,216.86	\$543,040.03	\$1,855,395.41	\$1,668,203.54
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97	\$178,721.49	\$558,923.45	\$10,979,451.87	\$714,885.96	\$1,630,023.49	\$649,424.46
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,525,151.05	\$269,440.56	\$1,789,036.27	\$1,914,511.75	\$113,995.56	\$586,838.74	\$683,762.56
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$112,220,057.63	\$7,385,179.08	\$21,156,302.30	\$60,878,905.24	\$4,006,428.32	\$8,475,674.29	\$27,098,641.09
Lexington	\$3,501,347.76	\$380,387.43	\$1,692,184.69	\$62,603.25	\$524,816.71	\$1,428,775.64	\$52,858.30	\$240,301.77	\$51,268.36
Emporia	\$6,359,421.41	\$689,601.74	\$3,799,346.16	\$202,887.40	\$837,804.81	\$1,870,473.51	\$99,884.42	\$347,757.62	\$715,033.67
Salem	\$19,454,941.74	\$2,745,248.90	\$9,407,557.07	\$652,072.21	\$2,201,078.99	\$7,302,135.77	\$506,137.75	\$1,116,739.74	\$2,088,663.79
Bedford City	\$4,863,689.54	\$602,280.10	\$2,830,002.01	\$183,240.50	\$575,900.43	\$1,431,407.43	\$92,682.55	\$205,746.05	\$431,298.42
Poquoson	\$12,383,831.32	\$1,558,033.42	\$7,129,870.50	\$496,708.14	\$1,064,791.79	\$3,695,927.40	\$257,479.74	\$334,028.32	\$1,760,493.41
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,008,998.18	\$1,208,183.82	\$3,877,484.18	\$13,563,579.28	\$909,950.51	\$2,268,254.51	\$4,227,542.97
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,615,316.90	\$466,004.83	\$1,884,880.41	\$3,557,389.82	\$217,687.70	\$676,987.54	\$1,647,794.56
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,758,860.83	\$109,087.93	\$651,832.97	\$760,997.09	\$47,198.50	\$168,236.21	\$190,616.12
West Point	\$4,655,104.23	\$374,406.50	\$2,910,018.32	\$172,536.63	\$688,063.27	\$1,370,679.42	\$81,268.36	\$187,724.86	\$533,204.38
<u>Combined Divisions</u>									
Bedford City/County	\$59,097,062.86	\$6,831,423.30	\$29,706,587.25	\$1,962,730.82	\$5,395,421.85	\$19,319,287.95	\$1,277,033.54	\$2,406,716.00	\$5,974,826.94
Emporia/Greensville	\$13,165,252.32	\$1,459,348.00	\$8,200,910.45	\$454,708.88	\$2,567,938.83	\$2,888,921.69	\$161,363.31	\$568,112.20	\$1,398,163.55
Fairfax City/County	\$965,077,361.45	\$115,061,216.52	\$224,414,718.13	\$14,759,483.69	\$42,090,275.47	\$573,149,254.27	\$37,692,688.83	\$76,637,799.06	\$54,140,949.11
Lexington/Rockbridge	\$20,857,645.78	\$2,453,977.40	\$9,921,728.88	\$581,526.85	\$2,486,350.32	\$7,466,818.46	\$433,594.19	\$984,769.00	\$1,590,945.37
Wmsburg/James City	\$45,665,294.68	\$6,405,580.77	\$12,734,813.91	\$856,801.15	\$3,943,731.67	\$24,054,876.58	\$1,613,222.27	\$4,302,386.99	\$2,467,328.01

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

**Option 2 -- Add-On Cost of Elementary Resource Teachers
and 21 Secondary Teachers per 1000 ADM (Secondary Planning Period)
Division-Level FY 2004 Cost Summary and Impacts**

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$30,319,470.64	\$4,195,625.50	\$17,892,221.54	\$1,075,957.29	\$4,970,036.69	\$8,231,623.60	\$495,012.62	\$1,778,686.33	\$3,510,033.25
Albemarle	\$71,049,526.86	\$8,994,727.29	\$22,718,262.12	\$1,373,007.78	\$5,579,898.90	\$39,336,537.45	\$2,377,354.91	\$6,745,219.99	\$5,584,428.15
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,301,663.72	\$570,657.59	\$2,369,814.24	\$4,694,219.10	\$287,990.60	\$702,610.71	\$1,608,598.88
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,781,993.70	\$341,154.57	\$1,311,209.50	\$3,113,381.22	\$183,698.62	\$444,281.90	\$1,227,885.62
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,551,598.28	\$951,031.36	\$2,749,445.03	\$7,258,020.79	\$443,851.83	\$901,064.47	\$3,540,558.19
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,938,212.12	\$470,337.71	\$2,368,165.93	\$3,601,564.19	\$213,392.06	\$501,656.70	\$1,523,255.09
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72	\$1,171,720.95	\$7,067,233.52	\$78,102,902.88	\$4,686,883.78	\$18,738,706.90	\$4,595,528.66
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,642,912.31	\$2,066,406.92	\$5,506,204.38	\$18,094,453.78	\$1,181,639.16	\$2,170,240.55	\$7,215,003.74
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99	\$47,282.96	\$711,666.45	\$3,363,311.96	\$189,131.85	\$909,484.80	\$194,197.95
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,891,529.40	\$1,848,550.39	\$4,819,521.42	\$18,563,382.99	\$1,230,314.35	\$2,200,969.95	\$6,627,532.75
Bland	\$6,056,557.79	\$715,319.76	\$3,873,465.82	\$118,489.93	\$911,843.95	\$1,467,772.21	\$44,899.38	\$178,225.12	\$759,897.54
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,906,424.09	\$837,826.16	\$2,251,153.03	\$9,857,116.73	\$593,865.84	\$961,466.27	\$3,350,260.04
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,628,137.63	\$484,415.89	\$2,824,817.08	\$3,392,115.41	\$190,446.03	\$831,675.99	\$1,679,740.04
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,528,684.47	\$684,187.65	\$4,224,052.33	\$4,684,407.17	\$236,905.04	\$1,006,791.42	\$1,605,625.65
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,637,811.06	\$505,228.86	\$2,442,270.07	\$3,552,022.06	\$186,202.45	\$645,626.14	\$2,277,800.18
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,937,959.94	\$1,850,459.47	\$4,819,460.91	\$12,289,484.18	\$813,989.01	\$1,565,498.43	\$6,689,488.70
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,145,816.04	\$769,822.39	\$2,715,674.63	\$5,634,620.27	\$357,131.77	\$961,745.09	\$2,364,208.78
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,728,026.19	\$849,654.96	\$3,001,853.46	\$5,749,877.03	\$355,871.37	\$926,575.48	\$3,071,986.83
Charles City	\$5,547,980.17	\$868,431.68	\$2,785,267.26	\$156,157.50	\$874,291.10	\$1,894,281.23	\$106,203.89	\$329,471.13	\$391,500.56
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,551,161.51	\$493,215.60	\$3,586,693.42	\$2,803,454.76	\$161,698.22	\$609,524.32	\$1,996,171.69
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$139,194,189.86	\$9,434,764.35	\$18,962,825.73	\$94,942,378.45	\$6,435,318.66	\$9,456,731.99	\$36,062,080.03
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,796,574.01	\$291,065.19	\$1,004,102.06	\$5,132,165.40	\$311,429.51	\$650,234.09	\$1,243,901.44
Craig	\$4,242,113.87	\$564,002.12	\$2,421,668.78	\$141,512.33	\$771,212.78	\$1,256,442.98	\$73,421.34	\$193,809.05	\$402,387.24
Culpeper	\$30,793,256.16	\$4,206,391.18	\$15,954,777.67	\$1,038,773.37	\$3,434,373.47	\$10,632,087.31	\$692,227.08	\$1,531,350.77	\$3,754,967.78
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,627,304.77	\$265,613.43	\$1,349,273.25	\$2,377,395.15	\$136,465.64	\$498,719.47	\$1,307,014.24
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,918,246.33	\$541,627.27	\$2,622,610.26	\$2,751,795.97	\$167,123.41	\$529,615.33	\$1,328,428.91
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,657,452.26	\$949,984.27	\$2,870,510.31	\$6,520,242.16	\$395,602.52	\$911,863.51	\$3,985,069.00
Essex	\$9,591,619.59	\$1,208,746.85	\$4,586,269.67	\$274,585.73	\$6,763,811.57	\$3,796,603.06	\$227,307.40	\$841,415.33	\$1,038,059.16
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$230,204,450.88	\$15,174,354.89	\$41,531,352.02	\$583,814,116.59	\$38,483,194.24	\$75,007,775.57	\$62,619,713.07
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,110,167.04	\$1,173,176.86	\$3,382,539.69	\$30,079,452.11	\$1,846,583.40	\$3,568,939.76	\$4,960,471.65
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,241,439.35	\$409,417.29	\$1,366,558.31	\$3,892,384.99	\$220,068.09	\$449,829.26	\$1,779,693.31
Fluvanna	\$17,873,680.51	\$2,062,824.28	\$9,775,807.89	\$606,126.41	\$2,380,365.14	\$6,034,976.34	\$374,184.78	\$1,011,197.18	\$2,645,124.12
Franklin County	\$39,572,862.81	\$5,049,104.84	\$20,980,087.71	\$1,295,026.27	\$4,182,329.97	\$13,543,670.25	\$836,002.64	\$1,828,559.04	\$4,962,644.28
Frederick	\$57,884,042.82	\$7,427,124.37	\$31,076,416.07	\$2,009,331.10	\$5,100,319.17	\$19,380,502.38	\$1,253,099.65	\$2,302,753.01	\$8,702,202.15
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64	\$512,377.04	\$1,650,363.93	\$3,881,855.33	\$239,239.57	\$484,849.33	\$1,785,722.23
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,749,842.86	\$1,268,317.40	\$3,662,555.74	\$9,530,873.02	\$612,064.22	\$1,323,079.69	\$4,227,480.50
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,065,668.16	\$118,482.61	\$829,551.80	\$8,262,672.65	\$473,930.43	\$1,547,191.04	\$386,784.80
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,782,469.63	\$473,246.46	\$1,944,552.35	\$3,517,908.00	\$189,563.71	\$485,005.90	\$1,963,143.21
Greene	\$15,771,187.45	\$1,736,265.26	\$9,448,309.61	\$522,093.25	\$2,299,917.30	\$4,586,612.57	\$253,446.34	\$800,481.09	\$2,358,751.84
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,662,507.20	\$359,270.16	\$1,916,105.87	\$2,200,745.69	\$118,673.38	\$399,875.99	\$1,441,654.22
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,395,751.51	\$1,025,066.64	\$3,833,835.85	\$12,244,952.42	\$647,146.47	\$1,464,233.88	\$3,809,096.18
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,990,933.13	\$2,840,728.46	\$6,268,456.18	\$38,017,043.38	\$2,512,066.83	\$3,367,856.26	\$12,813,587.95
Henrico	\$241,632,203.64	\$31,055,403.92	\$100,782,056.35	\$6,424,978.39	\$18,318,228.53	\$109,794,743.37	\$6,999,548.13	\$14,093,948.59	\$28,453,913.81
Henry	\$47,218,568.24	\$6,812,882.41	\$28,005,180.85	\$1,729,189.49	\$5,679,251.11	\$12,400,504.98	\$765,673.43	\$1,796,426.09	\$5,601,126.02
Highland	\$2,396,798.01	\$253,591.62	\$964,014.24	\$25,013.29	\$572,898.67	\$1,179,192.16	\$30,596.52	\$286,335.64	\$159,046.68
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,421,758.93	\$942,803.19	\$3,161,611.32	\$8,649,363.98	\$565,440.60	\$1,449,175.52	\$3,340,126.40

Division Level Summary 2004

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$40,382,053.98	\$5,946,843.10	\$12,382,901.83	\$843,739.80	\$2,181,768.14	\$22,052,309.04	\$1,502,588.89	\$3,401,457.20	\$2,688,073.58
King George	\$15,516,307.77	\$2,109,475.57	\$8,663,494.97	\$547,660.92	\$1,617,051.84	\$4,743,337.23	\$299,849.01	\$635,392.63	\$1,552,133.97
King And Queen	\$6,810,226.27	\$635,175.24	\$3,692,680.52	\$181,916.25	\$1,036,556.52	\$2,482,370.52	\$122,291.52	\$461,459.37	\$756,740.17
King William	\$10,891,236.74	\$1,258,986.70	\$6,104,920.07	\$338,138.62	\$1,430,501.42	\$3,527,329.96	\$195,371.35	\$605,387.67	\$1,442,923.80
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,267,323.82	\$154,868.41	\$967,186.71	\$4,022,062.65	\$274,724.96	\$986,906.02	\$408,717.66
Lee	\$22,813,666.15	\$2,700,391.89	\$16,321,922.06	\$845,159.86	\$5,266,102.04	\$3,791,352.20	\$196,318.71	\$727,627.70	\$3,056,679.69
Loudoun	\$234,178,767.75	\$20,392,594.03	\$73,307,278.97	\$4,595,739.03	\$8,819,692.90	\$140,478,894.75	\$8,806,824.49	\$11,414,538.10	\$29,572,148.30
Louisa	\$22,196,297.64	\$3,244,058.83	\$6,398,275.82	\$419,722.99	\$1,794,518.58	\$12,553,962.99	\$823,532.32	\$2,349,023.80	\$1,317,017.06
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,009,236.52	\$397,034.41	\$1,705,974.52	\$2,272,061.84	\$128,699.71	\$387,453.91	\$1,540,822.01
Madison	\$11,540,876.75	\$1,379,203.48	\$6,091,923.13	\$338,729.41	\$1,155,907.58	\$4,069,750.15	\$226,290.46	\$438,120.20	\$1,741,494.11
Mathews	\$7,660,737.42	\$908,503.94	\$3,512,511.85	\$194,147.98	\$1,021,995.68	\$3,239,721.62	\$179,069.97	\$528,336.91	\$867,546.43
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,275,729.01	\$983,374.24	\$3,508,374.38	\$8,687,194.06	\$494,495.07	\$1,305,993.70	\$3,559,471.89
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,083,009.25	\$167,093.83	\$1,064,390.21	\$4,017,426.61	\$217,737.65	\$683,247.59	\$757,630.34
Montgomery	\$51,445,771.73	\$7,832,033.63	\$26,988,181.13	\$1,654,056.15	\$5,207,241.76	\$16,625,556.96	\$1,018,949.91	\$2,276,664.33	\$6,413,233.22
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,856,438.23	\$297,058.55	\$1,372,204.61	\$4,926,878.11	\$301,367.21	\$904,789.44	\$941,037.11
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,228,779.14	\$414,462.63	\$1,076,187.22	\$5,299,434.27	\$303,843.49	\$488,008.36	\$2,005,075.97
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,842,702.96	\$403,506.82	\$2,234,167.74	\$3,264,686.94	\$192,515.07	\$735,234.33	\$1,586,010.49
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,589,432.21	\$151,706.12	\$1,040,309.73	\$4,260,917.55	\$249,632.82	\$977,183.79	\$547,884.34
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,769,721.71	\$556,289.13	\$2,493,507.07	\$3,404,120.94	\$193,831.06	\$631,658.36	\$1,950,108.39
Orange	\$23,844,455.33	\$2,774,555.48	\$12,022,484.85	\$731,994.10	\$2,194,984.94	\$9,047,415.00	\$550,855.71	\$1,106,385.00	\$2,923,480.70
Page	\$19,459,606.33	\$2,580,175.11	\$11,667,062.86	\$720,853.28	\$2,466,993.02	\$5,212,368.36	\$322,047.88	\$810,105.95	\$2,521,670.90
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,552,074.60	\$523,907.80	\$2,248,367.92	\$3,652,969.78	\$223,784.22	\$579,571.51	\$1,526,441.24
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$32,193,706.49	\$1,867,327.13	\$5,943,408.82	\$12,550,847.35	\$727,985.07	\$1,676,578.52	\$7,607,481.40
Powhatan	\$21,228,232.95	\$2,550,868.53	\$11,142,915.61	\$661,602.13	\$1,618,611.76	\$7,534,448.80	\$447,352.16	\$714,446.50	\$2,843,059.05
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,512,667.81	\$500,179.76	\$2,396,866.17	\$4,119,277.30	\$242,036.83	\$833,522.48	\$1,870,074.18
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,649,846.54	\$1,298,201.62	\$5,167,210.73	\$7,730,921.11	\$486,022.71	\$934,340.61	\$5,016,329.20
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,978,889.79	\$11,717,736.18	\$30,983,513.94	\$118,167,181.23	\$7,913,250.89	\$17,262,471.67	\$50,105,421.46
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,030,352.61	\$991,148.72	\$3,187,939.29	\$7,742,971.74	\$478,744.09	\$1,117,806.52	\$3,411,576.64
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,483,198.60	\$87,955.89	\$636,002.00	\$3,684,740.77	\$218,510.62	\$723,971.07	\$329,101.40
Richmond County	\$6,598,702.50	\$910,896.31	\$3,710,724.76	\$247,884.71	\$1,412,460.75	\$1,977,081.43	\$132,073.46	\$353,580.26	\$751,675.99
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$37,489,896.00	\$2,376,929.31	\$5,991,456.40	\$27,857,665.44	\$1,766,227.93	\$2,922,541.07	\$8,591,814.83
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,395,377.25	\$529,997.32	\$1,961,533.61	\$6,159,715.07	\$388,860.73	\$744,467.23	\$1,716,583.79
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,345,509.36	\$2,098,320.14	\$5,639,602.73	\$18,204,774.17	\$1,218,657.63	\$2,321,803.87	\$7,654,911.84
Russell	\$22,564,400.37	\$3,855,908.43	\$13,647,844.87	\$878,138.43	\$3,847,107.07	\$5,060,647.07	\$325,615.42	\$1,046,385.92	\$2,620,189.01
Scott	\$21,146,346.02	\$2,798,479.22	\$14,131,527.01	\$832,440.69	\$3,336,039.53	\$4,216,339.79	\$248,370.38	\$716,286.80	\$2,200,193.68
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$15,936,709.39	\$1,025,625.01	\$3,312,814.00	\$10,223,351.99	\$657,935.41	\$1,510,666.92	\$3,771,998.74
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,511,121.33	\$1,121,519.78	\$4,490,294.80	\$6,588,704.20	\$399,185.01	\$1,053,576.98	\$4,115,301.34
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,146,131.36	\$572,927.29	\$2,843,550.16	\$4,543,504.31	\$256,560.60	\$828,135.03	\$2,844,582.29
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,700,655.85	\$3,990,853.74	\$8,965,846.08	\$38,453,839.79	\$2,335,800.89	\$3,444,621.73	\$20,501,326.74
Stafford	\$126,099,795.91	\$14,126,369.03	\$73,577,738.80	\$4,918,683.10	\$7,862,294.68	\$38,395,688.08	\$2,566,757.62	\$3,118,721.68	\$23,224,800.76
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67	\$66,420.94	\$727,596.21	\$5,159,278.69	\$265,683.76	\$1,382,155.77	\$237,503.61
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,468,994.81	\$261,619.54	\$1,814,189.54	\$2,131,204.29	\$124,762.88	\$561,511.30	\$651,242.84
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,046,533.52	\$1,336,899.10	\$5,653,203.97	\$8,754,947.81	\$507,863.01	\$1,493,500.10	\$4,564,866.68
Warren	\$28,132,467.39	\$3,696,217.48	\$14,781,487.58	\$953,209.88	\$2,388,358.36	\$9,654,762.34	\$622,604.11	\$1,039,734.90	\$4,343,941.66
Washington	\$37,467,250.70	\$6,014,427.66	\$20,346,831.22	\$1,387,448.32	\$4,704,273.93	\$11,105,991.82	\$757,316.43	\$1,788,932.41	\$4,494,781.31
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,621,958.78	\$364,411.58	\$1,792,014.82	\$3,607,985.04	\$233,867.16	\$787,106.78	\$1,156,886.96
Wise	\$35,927,942.06	\$4,806,877.00	\$24,159,282.80	\$1,494,860.44	\$5,923,991.43	\$6,961,782.25	\$430,761.66	\$1,259,642.24	\$4,939,114.00
Wythe	\$23,844,950.44	\$3,161,521.94	\$13,895,127.27	\$869,310.74	\$2,866,532.71	\$6,788,301.23	\$424,691.55	\$864,083.47	\$3,024,273.74
York	\$63,052,774.67	\$7,854,163.09	\$33,776,030.42	\$2,229,295.93	\$4,568,557.54	\$21,422,581.15	\$1,413,939.78	\$2,152,772.16	\$8,718,599.39
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80	\$736,403.06	\$5,404,506.24	\$50,266,055.19	\$2,945,612.24	\$12,292,978.08	\$3,217,115.86

Division Level Summary 2004

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,007,380.51	\$471,928.66	\$2,504,907.11	\$4,471,005.82	\$263,506.37	\$816,268.98	\$1,879,929.68
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,223,409.80	\$236,187.30	\$1,071,107.59	\$1,421,350.69	\$79,486.72	\$224,637.21	\$949,923.49
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$8,654,192.29	\$563,566.84	\$4,960,586.45	\$10,615,886.29	\$691,313.67	\$2,969,124.13	\$1,798,610.32
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$6,538,743.33	\$421,942.44	\$1,350,471.11	\$6,383,674.32	\$411,935.90	\$765,667.20	\$1,530,706.23
Covington	\$5,922,016.98	\$559,815.46	\$3,561,574.25	\$208,289.44	\$828,505.53	\$1,800,627.27	\$105,305.02	\$256,381.97	\$778,555.60
Danville	\$39,095,722.92	\$6,229,143.21	\$22,888,286.11	\$1,560,792.38	\$6,506,236.14	\$9,978,293.60	\$680,437.35	\$2,013,390.80	\$5,101,110.30
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90	\$124,234.77	\$720,595.73	\$7,984,907.61	\$496,939.07	\$1,285,739.01	\$502,761.67
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$7,271,764.57	\$440,279.58	\$2,164,902.37	\$3,676,390.46	\$222,592.42	\$790,372.37	\$5,615,585.97
Galax	\$6,955,763.11	\$656,108.51	\$4,387,079.47	\$283,356.27	\$1,183,941.67	\$1,912,575.14	\$123,530.97	\$375,403.63	\$1,214,080.96
Hampton	\$125,498,767.49	\$18,719,128.57	\$76,859,984.10	\$4,884,527.71	\$15,302,561.49	\$29,919,654.83	\$1,901,423.54	\$4,582,827.43	\$19,678,630.94
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$8,502,471.20	\$529,670.58	\$2,333,356.14	\$10,358,378.84	\$645,286.34	\$1,997,230.62	\$2,219,611.85
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,348,015.34	\$864,400.83	\$3,179,522.15	\$5,237,045.19	\$315,507.48	\$921,267.89	\$3,351,250.23
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$25,556,789.66	\$1,643,191.11	\$6,942,424.71	\$16,346,456.22	\$1,051,006.48	\$3,165,062.43	\$5,281,711.62
Martinsville	\$15,320,862.73	\$2,102,298.45	\$8,975,405.14	\$548,679.64	\$2,079,312.13	\$4,243,159.13	\$259,390.52	\$723,276.73	\$2,269,249.65
Newport News	\$164,781,352.99	\$25,718,616.13	\$100,152,983.08	\$6,872,928.42	\$25,460,556.66	\$38,909,753.77	\$2,670,154.64	\$7,710,144.53	\$26,548,199.41
Norfolk	\$185,762,495.08	\$28,373,552.93	\$113,918,116.33	\$7,087,474.88	\$41,859,027.78	\$43,470,825.82	\$2,704,560.05	\$12,709,117.94	\$29,901,679.06
Norton	\$3,523,088.81	\$630,390.49	\$1,879,964.64	\$122,724.31	\$773,619.45	\$1,012,733.68	\$66,111.37	\$237,337.52	\$395,458.50
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,170,746.76	\$1,215,641.61	\$7,480,402.26	\$5,822,483.60	\$350,906.86	\$1,747,449.18	\$2,691,120.16
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,180,499.65	\$3,559,428.99	\$18,235,126.56	\$16,363,551.35	\$1,018,614.73	\$4,255,511.90	\$12,589,256.17
Radford	\$7,950,014.09	\$965,322.82	\$4,670,663.06	\$299,557.67	\$1,003,546.33	\$2,314,028.22	\$148,412.53	\$286,883.47	\$723,208.46
Richmond City	\$144,523,906.15	\$21,100,138.57	\$67,438,746.61	\$4,003,136.10	\$27,301,331.07	\$55,985,020.98	\$3,323,247.69	\$16,101,114.78	\$13,167,785.96
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$38,291,284.48	\$2,240,694.19	\$12,562,943.05	\$26,368,094.92	\$1,542,983.94	\$6,549,341.34	\$9,113,534.09
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,538,213.69	\$471,835.43	\$3,890,496.67	\$5,308,094.58	\$332,246.76	\$1,310,383.51	\$1,941,876.68
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,605,582.05	\$2,426,564.22	\$8,855,760.54	\$19,364,262.95	\$1,157,196.26	\$3,426,769.58	\$10,871,866.92
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,888,802.75	\$14,938,769.43	\$37,774,071.47	\$117,919,475.65	\$8,122,004.62	\$15,948,545.62	\$51,602,476.40
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,473,637.26	\$570,751.51	\$1,796,172.28	\$5,040,935.72	\$339,537.98	\$753,303.51	\$2,193,557.50
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22	\$38,986.04	\$1,761,963.53	\$2,499,180.87	\$155,944.15	\$900,929.79	\$78,062.26
Winchester	\$18,997,385.43	\$2,416,297.51	\$7,224,380.01	\$428,611.90	\$2,154,843.57	\$9,356,707.91	\$555,119.80	\$1,855,395.41	\$1,829,242.54
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91	\$185,844.63	\$558,923.45	\$11,400,491.66	\$743,378.51	\$1,630,023.49	\$761,807.54
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,383,043.26	\$259,481.56	\$1,789,036.27	\$1,854,388.45	\$109,782.08	\$586,838.74	\$531,695.78
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$116,650,040.62	\$7,687,019.49	\$21,156,302.30	\$63,282,152.22	\$4,170,175.46	\$8,475,674.29	\$31,830,464.49
Lexington	\$3,669,130.57	\$380,387.43	\$1,783,156.53	\$66,361.01	\$524,816.71	\$1,505,586.61	\$56,031.12	\$240,301.77	\$145,997.96
Emporia	\$6,560,768.05	\$689,601.74	\$3,934,268.55	\$211,221.39	\$837,804.81	\$1,936,897.77	\$103,987.37	\$347,757.62	\$858,290.05
Salem	\$19,823,959.63	\$2,745,248.90	\$9,615,314.14	\$667,204.25	\$2,201,078.99	\$7,463,396.59	\$517,883.22	\$1,116,739.74	\$2,311,552.90
Bedford City	\$4,978,211.24	\$602,280.10	\$2,906,055.87	\$186,363.58	\$575,900.43	\$1,469,875.27	\$94,262.20	\$205,746.05	\$510,475.36
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,321,158.55	\$511,860.68	\$1,064,791.79	\$3,795,085.83	\$265,334.40	\$334,028.32	\$1,966,934.01
Manassas	\$37,494,343.76	\$4,351,727.89	\$18,904,548.09	\$1,272,134.15	\$3,877,484.18	\$14,238,067.78	\$958,115.06	\$2,268,254.51	\$5,187,043.21
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,221,285.48	\$506,067.74	\$1,884,880.41	\$3,840,459.65	\$236,402.53	\$676,987.54	\$2,293,826.05
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,734,909.12	\$107,200.65	\$651,832.97	\$750,634.03	\$46,381.94	\$168,236.21	\$164,777.14
West Point	\$4,800,300.86	\$374,406.50	\$3,008,722.99	\$178,218.79	\$688,063.27	\$1,417,171.38	\$83,944.77	\$187,724.86	\$637,591.20
<u>Combined Divisions</u>									
Bedford City/County	\$61,021,757.36	\$6,831,423.30	\$30,797,585.27	\$2,034,913.97	\$5,395,421.85	\$20,033,258.26	\$1,324,576.55	\$2,406,716.00	\$7,138,008.11
Emporia/Greensville	\$13,439,670.18	\$1,459,348.00	\$8,397,416.32	\$466,470.81	\$2,567,938.83	\$2,951,379.73	\$165,055.32	\$568,112.20	\$1,606,431.36
Fairfax City/County	\$997,917,170.84	\$115,061,216.52	\$233,054,573.80	\$15,360,199.52	\$42,090,275.47	\$595,214,608.25	\$39,226,572.75	\$76,637,799.06	\$63,381,520.61
Lexington/Rockbridge	\$21,339,063.03	\$2,453,977.40	\$10,178,533.78	\$596,358.33	\$2,486,350.32	\$7,665,301.68	\$444,891.84	\$984,769.00	\$1,862,581.76
Wmsburg/James City	\$46,506,026.61	\$6,405,580.77	\$13,007,697.05	\$882,725.83	\$3,943,731.67	\$24,551,489.92	\$1,658,533.04	\$4,302,386.99	\$2,766,135.83

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

**Option 3 -- Prevailing Instructional Staffing Ratios
and More At-Risk Pre-School
Division-Level FY2003 Cost Summary and Impacts**

<u>Division</u>	<u>Total SOQ Cost</u>	<u>State</u>				<u>Local</u>			<u>Difference in State Cost From FY 02</u>
		<u>Assumed Sales Tax *</u>	<u>SOQ Cost</u>	<u>Op. Cost of Initiative Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	<u>SOQ Required Local Effort</u>	<u>Op. Cost of Initiative Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,489,385.30	\$1,950,134.86	\$5,205,538.67	\$8,046,291.88	\$897,193.01	\$1,887,033.06	\$4,216,876.58
Albemarle	\$68,710,906.26	\$8,994,727.29	\$21,862,093.12	\$2,739,832.96	\$5,746,295.75	\$37,854,085.85	\$4,744,004.68	\$7,033,335.14	\$6,261,481.17
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,090,001.84	\$1,330,320.82	\$2,413,663.63	\$4,587,400.87	\$671,365.64	\$724,739.94	\$2,200,449.62
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,638,642.63	\$584,143.52	\$1,316,941.82	\$3,036,192.19	\$314,538.82	\$447,368.53	\$1,333,255.81
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,129,556.10	\$1,804,342.54	\$2,810,117.36	\$7,061,051.26	\$842,097.09	\$929,380.60	\$4,032,499.52
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,792,432.89	\$842,391.86	\$2,407,562.83	\$3,535,424.20	\$382,192.91	\$519,531.06	\$1,788,926.91
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21	\$2,264,452.89	\$7,461,613.52	\$75,410,744.82	\$9,057,811.54	\$20,316,226.90	\$5,409,601.09
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,924,103.07	\$3,892,660.24	\$5,702,496.85	\$17,683,415.12	\$2,225,950.63	\$2,282,487.02	\$8,518,740.30
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58	\$112,269.89	\$714,666.45	\$3,313,846.31	\$449,079.54	\$921,484.80	\$249,818.46
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,876,585.24	\$3,590,924.59	\$4,954,963.60	\$17,887,880.52	\$2,389,962.47	\$2,291,114.34	\$7,490,404.96
Bland	\$5,930,768.88	\$715,319.76	\$3,782,243.70	\$364,414.70	\$935,430.32	\$1,433,205.42	\$138,087.64	\$187,162.71	\$938,186.57
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,462,580.70	\$1,826,752.26	\$2,280,913.06	\$9,542,512.77	\$1,294,833.97	\$982,560.70	\$3,925,102.78
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,495,063.58	\$1,180,079.48	\$3,060,937.39	\$3,339,797.91	\$463,943.20	\$924,505.68	\$2,478,449.88
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,803,082.63	\$2,116,390.29	\$4,455,479.31	\$4,779,419.57	\$732,815.81	\$1,086,924.73	\$3,543,653.43
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,384,100.61	\$999,357.39	\$2,656,423.85	\$3,458,516.89	\$368,313.87	\$724,552.67	\$2,732,372.02
Campbell	\$45,036,428.70	\$6,145,410.12	\$27,009,812.40	\$3,514,925.51	\$5,202,036.12	\$11,881,206.17	\$1,546,162.34	\$1,733,787.45	\$7,808,382.41
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,873,261.19	\$1,324,677.87	\$3,009,014.78	\$5,508,178.12	\$614,537.28	\$1,097,829.84	\$2,939,849.55
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,369,736.26	\$1,870,982.17	\$3,108,781.00	\$5,599,810.08	\$783,646.33	\$971,361.24	\$3,841,951.65
Charles City	\$5,500,875.41	\$868,431.68	\$2,757,230.51	\$295,303.68	\$905,003.42	\$1,875,213.22	\$200,838.25	\$350,358.81	\$533,322.31
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,369,522.78	\$1,075,627.32	\$3,853,855.64	\$2,743,905.42	\$352,638.94	\$697,112.09	\$2,664,106.91
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$134,645,363.36	\$16,309,801.12	\$19,500,412.22	\$91,839,688.55	\$11,124,683.53	\$9,823,412.10	\$38,925,876.78
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,639,294.33	\$556,968.25	\$1,013,450.04	\$4,963,881.68	\$595,936.43	\$660,236.10	\$1,361,872.80
Craig	\$4,162,799.55	\$564,002.12	\$2,369,448.23	\$257,214.36	\$771,212.78	\$1,229,349.20	\$133,451.44	\$193,809.05	\$465,868.72
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,412,613.85	\$1,865,222.03	\$3,524,934.78	\$10,270,795.33	\$1,242,963.32	\$1,591,699.83	\$4,129,813.93
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,401,342.44	\$475,776.14	\$1,498,403.70	\$2,261,301.28	\$244,442.06	\$575,339.02	\$1,440,345.07
Dickenson	\$13,844,840.60	\$1,955,765.16	\$9,085,631.15	\$1,276,349.62	\$2,622,610.26	\$2,803,443.90	\$393,827.85	\$529,615.33	\$2,230,536.08
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$15,078,086.57	\$1,592,275.70	\$2,977,453.53	\$6,278,976.56	\$663,072.32	\$956,397.94	\$4,154,937.96
Essex	\$9,327,371.17	\$1,208,746.85	\$4,441,699.37	\$477,586.32	\$6,867,148.21	\$3,676,924.96	\$395,355.22	\$926,959.41	\$1,199,826.08
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$221,669,855.16	\$27,053,589.11	\$42,996,398.37	\$562,169,802.40	\$68,609,738.71	\$78,723,232.59	\$67,429,397.91
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,374,152.09	\$2,155,075.13	\$3,475,342.63	\$28,920,962.68	\$3,392,093.79	\$3,715,011.82	\$5,299,157.91
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,979,772.16	\$793,699.65	\$1,393,443.73	\$3,751,734.85	\$426,625.76	\$464,280.59	\$1,929,193.92
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,255,080.90	\$1,049,940.74	\$2,488,042.09	\$5,713,511.85	\$648,168.17	\$1,077,670.24	\$2,675,888.40
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,342,124.53	\$2,675,279.45	\$4,518,743.15	\$13,131,833.89	\$1,727,023.41	\$2,045,730.15	\$6,041,347.45
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,889,193.45	\$3,595,775.05	\$5,206,221.98	\$18,640,102.62	\$2,242,469.88	\$2,368,798.26	\$9,207,326.30
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97	\$963,005.30	\$1,651,071.32	\$3,799,124.10	\$449,647.33	\$485,179.63	\$2,059,873.20
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,476,705.42	\$2,331,079.51	\$3,728,320.47	\$9,399,062.44	\$1,124,931.62	\$1,354,816.41	\$5,082,869.89
Goochland	\$11,574,136.94	\$1,595,115.21	\$1,995,804.35	\$234,398.34	\$839,078.46	\$7,983,217.38	\$937,593.34	\$1,585,297.71	\$442,363.38
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,521,947.88	\$1,036,677.64	\$1,992,404.89	\$3,413,553.35	\$415,251.83	\$504,173.72	\$2,313,905.16
Greene	\$15,294,298.06	\$1,736,265.26	\$9,127,267.68	\$869,380.10	\$2,343,712.00	\$4,430,765.12	\$422,034.19	\$821,740.91	\$2,428,791.46
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,442,049.62	\$588,556.97	\$2,234,513.84	\$2,127,924.60	\$194,410.93	\$505,051.86	\$1,768,891.43
Halifax	\$35,645,982.22	\$4,653,166.98	\$18,998,595.74	\$2,366,094.21	\$4,179,834.69	\$11,994,219.49	\$1,493,765.84	\$1,682,670.34	\$5,098,966.82
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,897,721.88	\$4,861,065.53	\$6,367,723.61	\$36,166,008.82	\$4,298,658.48	\$3,455,638.82	\$12,839,981.20
Henrico	\$231,976,979.40	\$31,055,403.92	\$96,161,066.03	\$11,246,375.27	\$19,266,660.13	\$104,760,509.46	\$12,252,110.46	\$15,127,196.05	\$29,602,751.96
Henry	\$46,816,618.01	\$6,812,882.41	\$27,726,589.15	\$3,517,762.59	\$6,032,569.59	\$12,277,146.46	\$1,557,641.52	\$1,952,873.13	\$7,464,425.89
Highland	\$2,389,551.54	\$253,591.62	\$960,754.77	\$93,537.69	\$572,898.67	\$1,175,205.15	\$114,416.27	\$286,335.64	\$224,311.61
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,055,306.68	\$1,707,634.40	\$3,322,877.33	\$8,429,586.43	\$1,024,143.56	\$1,545,893.86	\$3,899,771.38

Division Level Summary 2003

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed <u>Sales Tax *</u>	<u>SOQ Cost</u>	Op. Cost of Initiative <u>Exceeding SOQ</u>	Non-SOQ Cost	<u>SOQ Required Local Effort</u>	Op. Cost of Initiative <u>Exceeding SOQ</u>	Non-SOQ Cost	
James City	\$39,636,541.19	\$5,946,843.10	\$12,114,815.43	\$1,582,027.60	\$2,319,095.81	\$21,574,882.65	\$2,817,381.74	\$3,646,019.61	\$3,295,602.65
King George	\$15,266,186.87	\$2,109,475.57	\$8,501,866.84	\$996,930.09	\$1,764,159.75	\$4,654,844.46	\$545,827.71	\$715,935.46	\$1,986,882.93
King And Queen	\$6,596,343.26	\$635,175.24	\$3,564,778.48	\$410,503.23	\$1,041,599.87	\$2,396,389.55	\$275,957.02	\$464,849.71	\$862,468.46
King William	\$10,551,040.90	\$1,258,986.70	\$5,889,303.95	\$660,913.93	\$1,491,821.57	\$3,402,750.25	\$381,866.02	\$640,817.52	\$1,611,403.14
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,255,841.12	\$262,149.21	\$1,050,107.17	\$4,001,693.19	\$465,033.06	\$1,134,000.71	\$587,436.22
Lee	\$22,681,036.22	\$2,700,391.89	\$16,214,292.87	\$1,891,794.78	\$5,495,171.21	\$3,766,351.45	\$439,437.24	\$780,837.23	\$4,224,754.59
Loudoun	\$211,306,556.73	\$20,392,594.03	\$65,464,397.81	\$8,062,147.26	\$8,912,607.83	\$125,449,564.90	\$15,449,509.95	\$11,592,591.17	\$25,288,590.29
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,236,333.77	\$712,606.89	\$1,876,100.39	\$12,236,218.86	\$1,398,195.52	\$2,509,094.27	\$1,529,540.72
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,914,101.38	\$785,776.38	\$1,866,718.84	\$2,241,223.54	\$254,711.41	\$439,559.59	\$1,995,173.17
Madison	\$11,260,154.86	\$1,379,203.48	\$5,923,630.35	\$569,328.47	\$1,164,990.21	\$3,957,321.03	\$380,343.71	\$444,187.91	\$1,812,883.01
Mathews	\$7,520,044.46	\$908,503.94	\$3,439,323.38	\$373,620.06	\$1,029,765.16	\$3,172,217.14	\$344,603.81	\$535,502.99	\$981,599.51
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$16,844,799.81	\$2,034,250.22	\$3,795,612.62	\$8,470,498.97	\$1,022,933.76	\$1,450,433.00	\$4,466,656.91
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,041,972.83	\$302,671.19	\$1,095,196.70	\$3,963,952.62	\$394,406.63	\$723,391.10	\$882,977.77
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,342,403.06	\$3,384,138.04	\$5,468,986.17	\$16,227,737.63	\$2,084,734.04	\$2,437,907.01	\$7,759,281.45
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,791,831.69	\$600,173.22	\$1,458,652.67	\$4,861,334.48	\$608,878.39	\$992,491.38	\$1,265,993.29
New Kent	\$13,866,190.81	\$1,726,695.77	\$7,004,488.64	\$679,177.09	\$1,080,393.92	\$5,135,006.40	\$497,906.26	\$491,092.30	\$2,049,706.64
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,842,089.04	\$749,391.59	\$2,300,330.53	\$3,264,394.03	\$357,538.38	\$766,800.92	\$1,997,444.12
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,544,047.87	\$283,979.44	\$1,111,014.63	\$4,186,237.49	\$467,288.92	\$1,093,528.89	\$705,478.21
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,475,188.13	\$1,021,857.58	\$2,793,232.42	\$3,301,494.89	\$356,051.78	\$736,093.41	\$2,420,868.62
Orange	\$22,953,838.39	\$2,774,555.48	\$11,514,298.83	\$1,330,363.84	\$2,194,984.94	\$8,664,984.08	\$1,001,153.58	\$1,106,385.00	\$3,013,664.41
Page	\$19,092,194.74	\$2,580,175.11	\$11,413,107.97	\$1,500,242.51	\$2,608,309.37	\$5,098,911.66	\$670,247.23	\$873,240.34	\$3,188,421.60
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,493,607.59	\$1,227,041.50	\$2,305,162.02	\$3,627,995.93	\$524,123.76	\$603,830.78	\$2,227,902.03
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,520,433.95	\$3,902,612.17	\$6,213,889.35	\$12,288,369.32	\$1,521,449.22	\$1,782,026.45	\$9,239,974.43
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,572,474.80	\$1,172,346.39	\$1,618,611.76	\$7,148,736.73	\$792,699.52	\$714,446.50	\$2,783,362.50
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,309,361.37	\$807,504.81	\$2,639,081.02	\$4,020,897.38	\$390,751.33	\$950,730.17	\$2,216,307.65
Prince George	\$31,571,755.64	\$3,847,535.12	\$20,172,142.85	\$2,195,664.75	\$5,377,791.51	\$7,552,077.67	\$822,016.32	\$1,013,178.16	\$5,646,669.42
Prince William	\$312,760,006.92	\$35,908,334.12	\$165,252,763.49	\$20,326,256.66	\$31,864,853.23	\$111,598,909.31	\$13,726,778.46	\$17,857,659.92	\$49,869,154.94
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,656,517.95	\$2,092,743.46	\$3,270,359.17	\$7,562,402.34	\$1,010,835.75	\$1,157,616.92	\$4,221,756.59
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,446,426.14	\$179,312.08	\$643,171.34	\$3,593,386.19	\$445,468.70	\$741,782.01	\$390,854.48
Richmond County	\$6,503,494.51	\$910,896.31	\$3,648,611.07	\$470,816.16	\$1,449,510.77	\$1,943,987.13	\$250,851.78	\$373,320.58	\$949,543.76
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$36,524,601.81	\$4,667,228.37	\$6,101,638.90	\$27,140,383.05	\$3,468,083.42	\$3,004,414.52	\$10,027,002.20
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,229,544.19	\$1,088,228.99	\$2,038,365.92	\$6,038,042.83	\$798,437.08	\$800,839.34	\$2,185,814.72
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,392,007.57	\$4,110,376.42	\$6,029,286.38	\$17,651,001.55	\$2,387,215.14	\$2,548,123.46	\$9,103,149.98
Russell	\$22,318,675.76	\$3,855,908.43	\$13,468,588.77	\$2,128,138.06	\$4,237,644.89	\$4,994,178.56	\$789,117.68	\$1,191,198.09	\$4,081,470.37
Scott	\$20,802,405.38	\$2,798,479.22	\$13,866,623.93	\$2,014,394.32	\$3,336,039.53	\$4,137,302.23	\$601,022.87	\$716,286.80	\$3,117,244.23
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,490,351.85	\$1,763,235.45	\$3,434,152.82	\$9,937,014.94	\$1,131,110.33	\$1,588,505.42	\$4,184,590.45
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,121,433.41	\$2,424,933.46	\$4,628,244.17	\$6,450,001.72	\$863,111.91	\$1,102,677.61	\$5,166,976.47
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,839,405.47	\$1,394,146.72	\$2,937,819.04	\$4,406,150.45	\$624,308.07	\$870,349.26	\$3,453,344.73
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,360,880.54	\$6,697,668.66	\$9,141,406.16	\$35,913,819.11	\$3,920,068.60	\$3,547,375.03	\$19,043,926.43
Stafford	\$117,943,383.85	\$14,126,369.03	\$68,218,160.44	\$7,908,962.06	\$7,862,294.68	\$35,598,854.38	\$4,127,199.95	\$3,118,721.68	\$20,855,501.36
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58	\$114,493.91	\$738,936.21	\$5,107,746.30	\$457,975.63	\$1,427,515.77	\$284,033.48
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,480,620.84	\$570,084.15	\$1,877,370.75	\$2,136,748.59	\$271,865.56	\$591,641.58	\$1,034,514.70
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,256,353.57	\$2,922,949.80	\$5,929,280.05	\$8,834,654.53	\$1,110,374.06	\$1,598,376.25	\$6,636,813.50
Warren	\$27,149,411.35	\$3,696,217.48	\$14,186,836.97	\$1,726,988.23	\$2,488,464.87	\$9,266,356.90	\$1,128,009.67	\$1,105,121.04	\$4,623,175.91
Washington	\$37,011,025.90	\$6,014,427.66	\$20,051,699.40	\$2,584,247.14	\$4,869,396.09	\$10,944,898.84	\$1,410,569.90	\$1,879,061.70	\$5,561,570.47
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,557,818.22	\$686,702.04	\$2,048,871.53	\$3,566,821.77	\$440,702.39	\$951,948.82	\$1,671,893.57
Wise	\$35,346,570.93	\$4,806,877.00	\$23,707,964.40	\$2,809,233.29	\$6,099,241.15	\$6,831,729.53	\$809,513.70	\$1,310,142.52	\$5,977,418.17
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,586,281.86	\$1,730,148.06	\$2,866,532.71	\$6,637,418.44	\$845,243.51	\$864,083.47	\$3,576,265.65
York	\$61,480,290.35	\$7,854,163.09	\$32,813,827.27	\$3,980,769.70	\$4,568,557.54	\$20,812,299.99	\$2,524,818.96	\$2,152,772.16	\$9,507,870.00
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78	\$1,449,769.88	\$5,762,526.24	\$48,195,151.13	\$5,799,079.53	\$13,725,058.08	\$3,770,776.66

Division Level Summary 2003

<u>Division</u>	<u>Total SOQ Cost</u>	<u>State</u>				<u>Local</u>			<u>Difference in State Cost From FY 02</u>
		<u>Assumed Sales Tax *</u>	<u>SOQ Cost</u>	<u>Op. Cost of Initiative Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	<u>SOQ Required Local Effort</u>	<u>Op. Cost of Initiative Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,775,037.86	\$962,411.53	\$2,504,907.11	\$4,341,274.84	\$537,372.69	\$816,268.98	\$2,138,069.91
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,111,518.89	\$547,235.98	\$1,071,107.59	\$1,383,694.81	\$184,167.36	\$224,637.21	\$1,149,081.25
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$8,494,270.81	\$1,012,230.27	\$5,311,343.79	\$10,419,714.52	\$1,241,678.15	\$3,399,389.60	\$2,438,109.62
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,313,629.65	\$728,697.63	\$1,387,796.84	\$6,163,899.30	\$711,416.26	\$802,107.73	\$1,649,673.46
Covington	\$5,721,820.86	\$559,815.46	\$3,428,603.98	\$405,638.51	\$838,340.27	\$1,733,401.41	\$205,078.91	\$261,354.12	\$852,769.14
Danville	\$38,506,300.92	\$6,229,143.21	\$22,477,812.63	\$3,205,018.99	\$7,280,398.16	\$9,799,345.08	\$1,397,248.37	\$2,350,891.65	\$7,109,025.44
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,896,715.98	\$223,736.98	\$725,515.73	\$7,586,863.92	\$894,947.91	\$1,305,419.01	\$507,672.96
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$7,042,562.71	\$686,129.09	\$2,304,782.46	\$3,560,512.73	\$346,886.70	\$861,091.63	\$5,772,113.71
Galax	\$6,708,842.33	\$656,108.51	\$4,215,123.83	\$616,806.21	\$1,233,351.25	\$1,837,609.99	\$268,900.58	\$396,944.05	\$1,424,984.84
Hampton	\$123,286,114.09	\$18,719,128.57	\$75,267,316.17	\$8,987,719.35	\$16,630,784.35	\$29,299,669.34	\$3,498,692.64	\$5,099,871.11	\$23,517,377.52
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$8,259,127.70	\$969,836.21	\$2,478,579.42	\$10,061,918.66	\$1,181,530.71	\$2,174,153.04	\$2,561,657.26
Hopewell	\$21,751,844.66	\$2,673,477.69	\$13,976,811.64	\$1,565,060.24	\$3,392,470.43	\$5,101,555.33	\$571,249.12	\$998,994.31	\$3,893,654.23
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,126,792.94	\$3,166,393.34	\$7,475,289.63	\$16,071,424.70	\$2,025,266.51	\$3,505,889.78	\$6,907,782.05
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,699,527.39	\$988,757.47	\$2,121,685.37	\$4,112,736.81	\$467,439.10	\$743,308.85	\$2,475,822.96
Newport News	\$161,822,793.76	\$25,718,616.13	\$98,022,228.72	\$12,093,815.66	\$30,398,499.93	\$38,081,948.90	\$4,698,486.01	\$9,628,551.26	\$34,576,275.56
Norfolk	\$182,788,801.74	\$28,373,552.93	\$111,765,757.09	\$13,770,230.46	\$47,257,111.68	\$42,649,491.72	\$5,254,680.37	\$14,769,011.25	\$39,830,159.30
Norton	\$3,555,729.68	\$630,390.49	\$1,901,177.94	\$276,812.86	\$784,769.20	\$1,024,161.25	\$149,118.61	\$243,343.87	\$581,910.10
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,106,172.92	\$2,427,333.26	\$8,341,427.16	\$5,803,843.73	\$700,673.52	\$1,995,992.45	\$4,699,262.86
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$56,817,738.81	\$6,967,575.27	\$20,598,008.55	\$16,259,738.76	\$1,993,936.33	\$4,931,706.43	\$17,997,523.61
Radford	\$7,886,017.61	\$965,322.82	\$4,627,868.61	\$559,513.89	\$1,003,546.33	\$2,292,826.18	\$277,204.95	\$286,883.47	\$940,370.23
Richmond City	\$142,613,462.72	\$21,100,138.57	\$66,394,880.32	\$8,033,278.10	\$29,404,185.14	\$55,118,443.84	\$6,668,914.62	\$17,846,822.34	\$18,256,915.73
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$37,329,459.35	\$4,784,258.90	\$13,705,356.36	\$25,705,764.14	\$3,294,530.19	\$7,336,028.52	\$11,837,686.97
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,369,631.96	\$914,261.14	\$4,062,286.83	\$5,189,386.37	\$643,784.43	\$1,431,350.95	\$2,387,510.81
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,541,113.84	\$4,418,640.51	\$9,367,980.31	\$18,379,745.47	\$2,107,190.99	\$3,671,040.39	\$11,311,694.77
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,382,554.56	\$25,506,767.72	\$40,244,524.83	\$115,469,490.14	\$13,867,680.75	\$17,291,697.32	\$60,134,679.85
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,229,437.14	\$1,139,203.32	\$2,046,909.58	\$4,895,661.97	\$677,707.88	\$902,466.21	\$2,768,546.49
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48	\$71,991.17	\$1,768,383.53	\$2,479,993.93	\$287,964.70	\$926,609.79	\$112,690.66
Winchester	\$18,649,182.25	\$2,416,297.51	\$7,072,667.88	\$906,867.53	\$2,275,684.96	\$9,160,216.86	\$1,174,536.02	\$2,011,904.01	\$2,276,627.43
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97	\$330,896.72	\$577,973.45	\$10,979,451.87	\$1,323,586.89	\$1,706,223.49	\$820,649.69
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,525,151.05	\$490,149.69	\$1,833,939.99	\$1,914,511.75	\$207,373.71	\$605,836.71	\$949,375.41
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$112,220,057.63	\$12,469,527.89	\$22,169,141.19	\$60,878,905.24	\$6,764,665.99	\$9,025,135.09	\$33,195,828.79
Lexington	\$3,501,347.76	\$380,387.43	\$1,692,184.69	\$108,598.43	\$534,143.19	\$1,428,775.64	\$91,693.77	\$248,176.47	\$106,590.02
Emporia	\$6,359,421.41	\$689,601.74	\$3,799,346.16	\$340,995.36	\$837,804.81	\$1,870,473.51	\$167,876.99	\$347,757.62	\$853,141.63
Salem	\$19,454,941.74	\$2,745,248.90	\$9,407,557.07	\$1,195,469.74	\$2,201,078.99	\$7,302,135.77	\$927,922.34	\$1,116,739.74	\$2,632,061.32
Bedford City	\$4,863,689.54	\$602,280.10	\$2,830,002.01	\$356,078.66	\$575,900.43	\$1,431,407.43	\$180,103.63	\$205,746.05	\$604,136.59
Poquoson	\$12,383,831.32	\$1,558,033.42	\$7,129,870.50	\$817,066.47	\$1,064,791.79	\$3,695,927.40	\$423,544.63	\$334,028.32	\$2,080,851.75
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,008,998.18	\$2,264,133.95	\$3,972,863.16	\$13,563,579.28	\$1,705,245.35	\$2,340,089.74	\$5,378,872.08
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,615,316.90	\$947,091.43	\$1,917,279.96	\$3,557,389.82	\$442,420.65	\$692,122.54	\$2,161,280.71
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,758,860.83	\$203,278.07	\$651,832.97	\$760,997.09	\$87,951.26	\$168,236.21	\$284,806.26
West Point	\$4,655,104.23	\$374,406.50	\$2,910,018.32	\$323,950.17	\$688,063.27	\$1,370,679.42	\$152,587.30	\$187,724.86	\$684,617.91
<u>Combined Divisions</u>									
Bedford City/County	\$62,374,367.86	\$6,831,423.30	\$29,706,587.25	\$3,947,003.25	\$5,530,864.03	\$19,319,287.95	\$2,570,066.10	\$2,496,860.40	\$8,094,541.55
Emporia/Greensville	\$13,623,377.36	\$1,459,348.00	\$8,200,910.45	\$791,835.04	\$2,886,346.81	\$2,888,921.69	\$282,362.19	\$673,288.07	\$2,053,697.69
Fairfax City/County	\$1,009,943,000.35	\$115,061,216.52	\$224,414,718.13	\$27,384,485.83	\$43,574,371.82	\$573,149,254.27	\$69,933,325.60	\$80,429,456.08	\$68,250,047.60
Lexington/Rockbridge	\$21,929,483.02	\$2,453,977.40	\$9,921,728.88	\$1,196,827.43	\$2,572,509.11	\$7,466,818.46	\$890,130.86	\$1,049,015.81	\$2,292,404.74
Wmsburg/James City	\$47,954,636.48	\$6,405,580.77	\$12,734,813.91	\$1,654,018.77	\$4,087,479.34	\$24,054,876.58	\$3,105,346.44	\$4,572,629.40	\$3,408,293.31

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

**Option 3 -- Prevailing Instructional Staffing Ratios
and More At-Risk Pre-School
Division-Level FY 2004 Cost Summary and Impacts**

<u>Division</u>	<u>Total SOQ Cost</u>	<u>State</u>				<u>Local</u>			<u>Difference in State Cost From FY 02</u>
		<u>Assumed Sales Tax *</u>	<u>SOQ Cost</u>	<u>Op. Cost of Initiative Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	<u>SOQ Required Local Effort</u>	<u>Op. Cost of Initiative Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	
Accomack	\$30,319,470.64	\$4,195,625.50	\$17,892,221.54	\$1,994,920.30	\$5,218,113.44	\$8,231,623.60	\$917,797.32	\$1,892,818.30	\$4,677,073.02
Albemarle	\$71,049,526.86	\$8,994,727.29	\$22,718,262.12	\$2,843,487.10	\$5,754,884.45	\$39,336,537.45	\$4,923,481.21	\$7,048,206.44	\$7,229,893.01
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,301,663.72	\$1,370,818.29	\$2,416,149.24	\$4,694,219.10	\$691,803.27	\$725,994.33	\$2,455,094.58
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,781,993.70	\$599,891.10	\$1,317,273.32	\$3,113,381.22	\$323,018.28	\$447,547.03	\$1,492,685.96
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,551,598.28	\$1,861,522.74	\$2,813,362.73	\$7,258,020.79	\$868,783.42	\$930,895.23	\$4,514,967.26
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,938,212.12	\$857,263.76	\$2,409,550.86	\$3,601,564.19	\$388,940.28	\$520,433.03	\$1,951,566.07
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72	\$2,344,422.12	\$7,481,401.52	\$78,102,902.88	\$9,377,688.49	\$20,395,378.90	\$6,182,397.84
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,642,912.31	\$3,985,978.81	\$5,712,879.64	\$18,094,453.78	\$2,279,313.25	\$2,288,424.23	\$9,341,250.90
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99	\$114,596.71	\$714,802.45	\$3,363,311.96	\$458,386.82	\$922,028.80	\$264,647.69
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,891,529.40	\$3,728,914.11	\$4,962,006.29	\$18,563,382.99	\$2,481,802.26	\$2,295,801.65	\$8,650,381.33
Bland	\$6,056,557.79	\$715,319.76	\$3,873,465.82	\$373,757.81	\$936,663.16	\$1,467,772.21	\$141,628.03	\$187,629.87	\$1,039,984.63
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,906,424.09	\$1,893,349.34	\$2,282,504.81	\$9,857,116.73	\$1,342,039.14	\$983,688.95	\$4,437,134.99
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,628,137.63	\$1,200,732.56	\$3,067,160.71	\$3,392,115.41	\$472,062.87	\$926,952.36	\$2,638,400.34
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,528,684.47	\$2,083,263.45	\$4,461,793.11	\$4,684,407.17	\$721,345.39	\$1,089,110.93	\$3,242,442.22
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,637,811.06	\$1,028,189.69	\$2,665,740.27	\$3,552,022.06	\$378,940.03	\$727,986.24	\$3,024,231.20
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,937,959.94	\$3,637,012.23	\$5,216,440.05	\$12,289,484.18	\$1,599,866.43	\$1,740,123.52	\$8,873,020.59
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,145,816.04	\$1,358,206.22	\$3,017,143.67	\$5,634,620.27	\$630,091.57	\$1,101,600.95	\$3,254,061.64
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,728,026.19	\$1,924,652.88	\$3,114,412.35	\$5,749,877.03	\$806,125.89	\$973,719.89	\$4,259,543.65
Charles City	\$5,547,980.17	\$868,431.68	\$2,785,267.26	\$299,477.01	\$905,812.89	\$1,894,281.23	\$203,676.57	\$350,909.34	\$566,341.87
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,551,161.51	\$1,102,713.88	\$3,860,897.13	\$2,803,454.76	\$361,519.13	\$699,420.61	\$2,879,873.68
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$139,194,189.86	\$16,902,963.06	\$19,525,678.47	\$94,942,378.45	\$11,529,270.85	\$9,840,645.85	\$44,093,131.47
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,796,574.01	\$577,275.65	\$1,013,696.42	\$5,132,165.40	\$617,664.63	\$660,499.72	\$1,539,706.26
Craig	\$4,242,113.87	\$564,002.12	\$2,421,668.78	\$262,917.16	\$771,212.78	\$1,256,442.98	\$136,410.24	\$193,809.05	\$523,792.07
Culpeper	\$30,793,256.16	\$4,206,391.18	\$15,954,777.67	\$1,931,940.38	\$3,529,831.60	\$10,632,087.31	\$1,287,423.69	\$1,594,963.01	\$4,743,592.92
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,627,304.77	\$500,394.59	\$1,502,334.27	\$2,377,395.15	\$257,090.41	\$577,358.45	\$1,694,856.41
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,918,246.33	\$1,255,330.48	\$2,622,610.26	\$2,751,795.97	\$387,342.22	\$529,615.33	\$2,042,132.12
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,657,452.26	\$1,658,700.81	\$2,983,094.47	\$6,520,242.16	\$690,733.76	\$958,747.00	\$4,806,369.69
Essex	\$9,591,619.59	\$1,208,746.85	\$4,586,269.67	\$490,876.76	\$6,870,496.47	\$3,796,603.06	\$406,357.31	\$929,731.16	\$1,361,035.09
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$230,204,450.88	\$28,155,543.90	\$43,074,810.33	\$583,814,116.59	\$71,404,370.88	\$78,922,090.64	\$77,144,360.39
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,110,167.04	\$2,246,317.81	\$3,480,097.87	\$30,079,452.11	\$3,535,710.01	\$3,722,496.58	\$6,131,170.78
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,241,439.35	\$827,737.69	\$1,394,881.12	\$3,892,384.99	\$444,921.74	\$465,053.21	\$2,226,336.53
Fluvanna	\$17,873,608.51	\$2,062,824.28	\$9,775,807.89	\$1,114,603.06	\$2,490,880.09	\$6,034,976.34	\$688,086.67	\$1,079,422.24	\$3,264,115.71
Franklin County	\$39,572,862.81	\$5,049,104.84	\$20,980,087.71	\$2,761,418.09	\$4,528,557.50	\$13,543,670.25	\$1,782,630.11	\$2,052,065.80	\$6,775,263.63
Frederick	\$57,884,042.82	\$7,427,124.37	\$31,076,416.07	\$3,741,721.99	\$5,211,980.65	\$19,380,502.38	\$2,333,488.26	\$2,372,389.59	\$10,546,254.53
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64	\$983,011.51	\$1,651,187.21	\$3,881,855.33	\$458,988.65	\$485,233.74	\$2,257,179.97
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,749,842.86	\$2,367,557.70	\$3,731,875.08	\$9,530,873.02	\$1,142,535.26	\$1,356,531.79	\$5,396,040.14
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,065,668.16	\$243,550.73	\$839,554.46	\$8,262,672.65	\$974,202.93	\$1,587,201.71	\$521,855.59
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,782,469.63	\$1,069,811.90	\$1,994,832.49	\$3,517,908.00	\$428,524.09	\$505,146.12	\$2,609,988.78
Greene	\$15,771,187.45	\$1,736,265.26	\$9,448,309.61	\$914,851.77	\$2,346,000.88	\$4,586,612.57	\$444,108.08	\$822,852.03	\$2,797,593.94
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,662,507.20	\$611,903.11	\$2,243,331.28	\$2,200,745.69	\$202,122.58	\$507,964.42	\$2,021,512.60
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,395,751.51	\$2,417,446.10	\$4,190,568.32	\$12,244,952.42	\$1,526,185.39	\$1,689,446.71	\$5,558,208.12
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,990,933.13	\$5,126,799.39	\$6,370,339.96	\$38,017,043.38	\$4,533,647.92	\$3,457,952.47	\$15,201,542.66
Henrico	\$241,632,203.64	\$31,055,403.92	\$100,782,056.35	\$11,812,838.68	\$19,310,432.89	\$109,794,743.37	\$12,869,231.28	\$15,174,883.29	\$34,833,978.45
Henry	\$47,218,568.24	\$6,812,882.41	\$28,005,180.85	\$3,559,744.42	\$6,049,418.85	\$12,400,504.98	\$1,576,230.79	\$1,960,333.87	\$7,801,848.69
Highland	\$2,396,798.01	\$253,591.62	\$964,014.24	\$95,110.84	\$572,898.67	\$1,179,192.16	\$116,340.56	\$286,335.64	\$229,144.23
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,421,758.93	\$1,754,254.66	\$3,331,697.49	\$8,649,363.98	\$1,052,103.78	\$1,551,183.70	\$4,321,664.04

Division Level Summary 2004

<u>Division</u>	<u>Total SOQ Cost</u>	<u>State</u>				<u>Local</u>			<u>Difference in State Cost From FY 02</u>
		<u>Assumed Sales Tax *</u>	<u>SOQ Cost</u>	<u>Op. Cost of Initiative Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	<u>SOQ Required Local Effort</u>	<u>Op. Cost of Initiative Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	
James City	\$40,382,053.98	\$5,946,843.10	\$12,382,901.83	\$1,639,784.78	\$2,325,820.33	\$22,052,309.04	\$2,920,239.63	\$3,657,995.09	\$3,628,170.75
King George	\$15,516,307.77	\$2,109,475.57	\$8,663,494.97	\$1,019,215.62	\$1,768,883.47	\$4,743,337.23	\$558,029.23	\$718,521.73	\$2,175,520.30
King And Queen	\$6,810,226.27	\$635,175.24	\$3,692,680.52	\$425,402.95	\$1,041,904.85	\$2,482,370.52	\$285,973.22	\$465,054.73	\$1,005,575.20
King William	\$10,891,236.74	\$1,258,986.70	\$6,104,920.07	\$685,807.57	\$1,493,437.76	\$3,527,329.96	\$396,249.18	\$641,751.33	\$1,853,529.09
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,267,323.82	\$260,936.89	\$1,052,497.29	\$4,022,062.65	\$462,882.49	\$1,138,240.60	\$600,096.72
Lee	\$22,813,666.15	\$2,700,391.89	\$16,321,922.06	\$1,918,735.79	\$5,507,311.25	\$3,791,352.20	\$445,695.25	\$783,657.19	\$4,371,464.83
Loudoun	\$234,178,767.75	\$20,392,594.03	\$73,307,278.97	\$9,114,484.05	\$8,917,912.49	\$140,478,894.75	\$17,466,105.18	\$11,602,756.50	\$34,189,112.90
Louisa	\$22,196,297.64	\$3,244,058.83	\$6,398,275.82	\$725,793.68	\$1,880,462.18	\$12,553,962.99	\$1,424,069.11	\$2,517,652.48	\$1,709,031.35
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,009,236.52	\$795,246.70	\$1,870,955.51	\$2,272,061.84	\$257,781.24	\$440,932.92	\$2,104,015.29
Madison	\$11,540,876.75	\$1,379,203.48	\$6,091,923.13	\$586,098.73	\$1,165,397.87	\$4,069,750.15	\$391,547.19	\$444,460.25	\$1,998,353.71
Mathews	\$7,660,737.42	\$908,503.94	\$3,512,511.85	\$381,571.20	\$1,030,118.89	\$3,239,721.62	\$351,937.45	\$535,829.26	\$1,063,092.87
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,275,729.01	\$2,088,450.64	\$3,807,150.65	\$8,687,194.06	\$1,050,188.73	\$1,456,234.97	\$4,963,324.56
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,083,009.25	\$307,679.86	\$1,096,008.65	\$4,017,426.61	\$400,933.36	\$724,449.14	\$929,834.82
Montgomery	\$51,445,771.73	\$7,832,033.63	\$26,988,181.13	\$3,466,831.30	\$5,482,766.85	\$16,625,556.96	\$2,135,675.65	\$2,446,396.33	\$8,501,533.46
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,856,438.23	\$610,032.57	\$1,460,931.14	\$4,926,878.11	\$618,880.75	\$994,802.90	\$1,342,737.67
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,228,779.14	\$703,046.09	\$1,080,590.10	\$5,299,434.27	\$515,404.67	\$491,236.12	\$2,298,062.31
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,842,702.96	\$748,787.08	\$2,303,783.23	\$3,264,686.94	\$357,249.97	\$768,448.22	\$2,000,906.23
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,589,432.21	\$275,324.88	\$1,112,878.17	\$4,260,917.55	\$453,047.81	\$1,096,595.35	\$744,071.53
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,769,721.71	\$1,058,852.98	\$2,801,553.17	\$3,404,120.94	\$368,992.30	\$738,992.66	\$2,760,718.34
Orange	\$23,844,455.33	\$2,774,555.48	\$12,022,484.85	\$1,395,311.75	\$2,194,984.94	\$9,047,415.00	\$1,050,029.56	\$1,106,385.00	\$3,586,798.35
Page	\$19,459,606.33	\$2,580,175.11	\$11,667,062.86	\$1,533,107.96	\$2,616,064.63	\$5,212,368.36	\$684,930.18	\$876,705.07	\$3,482,997.20
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,552,074.60	\$1,240,044.77	\$2,308,259.12	\$3,652,969.78	\$529,678.04	\$605,153.69	\$2,302,469.41
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$32,193,706.49	\$3,993,248.84	\$6,224,530.75	\$12,550,847.35	\$1,556,784.29	\$1,786,175.05	\$10,014,525.04
Powhatan	\$21,228,232.95	\$2,550,868.53	\$11,142,915.61	\$1,236,288.84	\$1,618,611.76	\$7,534,448.80	\$835,935.16	\$714,446.50	\$3,417,745.75
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,512,667.81	\$829,683.72	\$2,649,048.00	\$4,119,277.30	\$401,483.70	\$955,553.19	\$2,451,759.98
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,649,846.54	\$2,250,108.93	\$5,389,047.49	\$7,730,921.11	\$842,399.22	\$1,017,392.19	\$6,190,073.26
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,978,889.79	\$21,632,665.10	\$31,912,647.01	\$118,167,181.23	\$14,609,025.47	\$17,889,936.14	\$60,949,483.46
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,030,352.61	\$2,140,860.80	\$3,274,715.15	\$7,742,971.74	\$1,034,077.36	\$1,159,720.94	\$4,648,064.57
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,483,198.60	\$184,007.91	\$643,561.66	\$3,684,740.77	\$457,134.64	\$742,751.69	\$432,713.09
Richmond County	\$6,598,702.50	\$910,896.31	\$3,710,724.76	\$480,004.47	\$1,451,507.12	\$1,977,081.43	\$255,747.32	\$374,384.24	\$1,022,842.10
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$37,489,896.00	\$4,794,891.99	\$6,107,490.64	\$27,857,665.44	\$3,562,946.59	\$3,008,762.78	\$11,125,811.75
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,395,377.25	\$1,112,182.74	\$2,042,386.21	\$6,159,715.07	\$816,012.03	\$803,789.05	\$2,379,621.82
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,345,509.36	\$4,239,878.39	\$6,044,664.89	\$18,204,774.17	\$2,462,427.00	\$2,557,054.95	\$10,201,532.25
Russell	\$22,564,400.37	\$3,855,908.43	\$13,647,844.87	\$2,158,776.72	\$4,247,938.14	\$5,060,647.07	\$800,478.55	\$1,195,014.85	\$4,301,658.37
Scott	\$21,146,346.02	\$2,798,479.22	\$14,131,527.01	\$2,057,571.35	\$3,336,039.53	\$4,216,339.79	\$613,905.34	\$716,286.80	\$3,425,324.35
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$15,936,709.39	\$1,817,371.73	\$3,440,677.35	\$10,223,351.99	\$1,165,838.60	\$1,592,690.89	\$4,691,608.81
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,511,121.33	\$2,483,279.11	\$4,631,880.05	\$6,588,704.20	\$883,879.01	\$1,103,971.73	\$5,618,645.92
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,146,131.36	\$1,444,947.72	\$2,942,750.63	\$4,543,504.31	\$647,057.09	\$872,557.66	\$3,815,803.21
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,700,655.85	\$7,210,269.34	\$9,151,057.40	\$38,453,839.79	\$4,220,087.89	\$3,553,023.79	\$23,905,953.65
Stafford	\$126,099,795.91	\$14,126,369.03	\$73,577,738.80	\$8,579,062.35	\$7,862,294.68	\$38,395,688.08	\$4,476,884.01	\$3,118,721.68	\$26,885,180.01
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67	\$115,160.35	\$739,548.21	\$5,159,278.69	\$460,641.39	\$1,429,963.77	\$298,195.02
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,468,994.81	\$566,417.46	\$1,880,708.86	\$2,131,204.29	\$270,116.97	\$593,233.48	\$1,022,560.08
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,046,533.52	\$2,896,519.62	\$5,943,817.53	\$8,754,947.81	\$1,100,333.73	\$1,603,898.77	\$6,415,100.76
Warren	\$28,132,467.39	\$3,696,217.48	\$14,781,487.58	\$1,801,937.20	\$2,493,915.02	\$9,654,762.34	\$1,176,963.77	\$1,108,680.89	\$5,298,225.63
Washington	\$37,467,250.70	\$6,014,427.66	\$20,346,831.22	\$2,621,583.02	\$4,876,764.29	\$11,105,991.82	\$1,430,949.08	\$1,883,083.51	\$5,901,406.36
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,621,958.78	\$693,462.27	\$2,057,569.48	\$3,607,985.04	\$445,040.88	\$957,530.87	\$1,751,492.30
Wise	\$35,927,942.06	\$4,806,877.00	\$24,159,282.80	\$2,863,721.38	\$6,103,860.14	\$6,961,782.25	\$825,215.09	\$1,311,473.53	\$6,487,843.65
Wythe	\$23,844,950.44	\$3,161,521.94	\$13,895,127.27	\$1,771,921.01	\$2,866,532.71	\$6,788,301.23	\$865,651.20	\$864,083.47	\$3,926,884.01
York	\$63,052,774.67	\$7,854,163.09	\$33,776,030.42	\$4,105,375.94	\$4,568,557.54	\$21,422,581.15	\$2,603,850.96	\$2,152,772.16	\$10,594,679.40
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80	\$1,517,774.69	\$5,781,498.24	\$50,266,055.19	\$6,071,098.78	\$13,800,946.08	\$4,375,479.49

Division Level Summary 2004

<u>Division</u>	Total SOQ Cost	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,007,380.51	\$984,485.66	\$2,504,907.11	\$4,471,005.82	\$549,698.01	\$816,268.98	\$2,392,486.68
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,223,409.80	\$561,932.91	\$1,071,107.59	\$1,421,350.69	\$189,113.48	\$224,637.21	\$1,275,669.09
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$8,654,192.29	\$1,030,574.02	\$5,324,628.17	\$10,615,886.29	\$1,264,179.98	\$3,415,685.22	\$2,629,659.23
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$6,538,743.33	\$754,596.05	\$1,389,775.30	\$6,383,674.32	\$736,700.49	\$804,039.27	\$1,902,664.03
Covington	\$5,922,016.98	\$559,815.46	\$3,561,574.25	\$422,737.16	\$838,791.93	\$1,800,627.27	\$213,723.48	\$261,582.47	\$1,003,289.71
Danville	\$39,095,722.92	\$6,229,143.21	\$22,888,286.11	\$3,260,680.61	\$7,303,957.37	\$9,978,293.60	\$1,421,514.41	\$2,361,162.43	\$7,598,719.75
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90	\$235,145.58	\$725,787.73	\$7,984,907.61	\$940,582.33	\$1,306,507.01	\$618,864.48
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$7,271,764.57	\$710,122.06	\$2,311,218.56	\$3,676,390.46	\$359,016.85	\$864,345.53	\$6,031,744.63
Galax	\$6,955,763.11	\$656,108.51	\$4,387,079.47	\$640,573.53	\$1,234,653.51	\$1,912,575.14	\$279,262.10	\$397,511.78	\$1,622,010.06
Hampton	\$125,498,767.49	\$18,719,128.57	\$76,859,984.10	\$9,176,244.99	\$16,686,827.98	\$29,919,654.83	\$3,572,080.92	\$5,121,687.48	\$25,354,614.71
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$8,502,471.20	\$1,001,276.45	\$2,486,243.02	\$10,358,378.84	\$1,219,833.69	\$2,183,489.44	\$2,844,104.60
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,348,015.34	\$1,604,588.57	\$3,401,437.46	\$5,237,045.19	\$585,677.02	\$1,002,267.28	\$4,313,353.29
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$25,556,789.66	\$3,227,014.15	\$7,494,989.40	\$16,346,456.22	\$2,064,040.37	\$3,518,490.01	\$7,418,099.35
Martinsville	\$15,320,862.73	\$2,102,298.45	\$8,975,405.14	\$1,018,703.53	\$2,123,878.54	\$4,243,159.13	\$481,596.22	\$744,345.68	\$2,783,839.95
Newport News	\$164,781,352.99	\$25,718,616.13	\$100,152,983.08	\$12,352,849.92	\$30,528,647.27	\$38,909,753.77	\$4,799,121.64	\$9,679,113.92	\$37,096,211.51
Norfolk	\$185,762,495.08	\$28,373,552.93	\$113,918,116.33	\$14,035,856.96	\$47,488,807.30	\$43,470,825.82	\$5,356,042.68	\$14,857,425.63	\$42,479,840.66
Norton	\$3,523,088.81	\$630,390.49	\$1,879,964.64	\$272,907.16	\$785,432.10	\$1,012,733.68	\$147,014.61	\$243,700.98	\$557,454.00
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,170,746.76	\$2,445,571.39	\$8,372,824.12	\$5,822,483.60	\$705,938.13	\$2,005,055.49	\$4,813,471.80
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,180,499.65	\$7,046,886.17	\$20,691,720.63	\$16,363,551.35	\$2,016,633.02	\$4,958,524.35	\$18,533,307.42
Radford	\$7,950,014.09	\$965,322.82	\$4,670,663.06	\$562,353.61	\$1,003,546.33	\$2,314,028.22	\$278,611.86	\$286,883.47	\$986,004.40
Richmond City	\$144,523,906.15	\$21,100,138.57	\$67,438,746.61	\$8,182,323.09	\$29,508,684.14	\$55,985,020.98	\$6,792,645.96	\$17,933,573.34	\$19,554,326.02
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$38,291,284.48	\$4,913,894.12	\$13,746,230.00	\$26,368,094.92	\$3,383,799.43	\$7,364,174.88	\$12,970,020.97
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,538,213.69	\$936,377.11	\$4,071,364.63	\$5,308,094.58	\$659,357.57	\$1,437,743.16	\$2,587,286.31
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,605,582.05	\$4,647,885.70	\$9,395,260.67	\$19,364,262.95	\$2,216,514.98	\$3,684,050.03	\$13,632,688.52
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,888,802.75	\$26,037,918.26	\$40,374,253.25	\$117,919,475.65	\$14,156,460.04	\$17,362,228.89	\$65,301,807.01
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,473,637.26	\$1,177,171.68	\$2,053,518.16	\$5,040,935.72	\$700,295.11	\$906,397.63	\$3,057,323.54
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22	\$70,041.05	\$1,768,723.53	\$2,499,180.87	\$280,164.19	\$927,969.79	\$115,877.27
Winchester	\$18,997,385.43	\$2,416,297.51	\$7,224,380.01	\$927,366.10	\$2,278,869.93	\$9,356,707.91	\$1,201,084.90	\$2,016,029.05	\$2,452,023.10
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91	\$344,156.53	\$578,959.45	\$11,400,491.66	\$1,376,626.12	\$1,710,167.49	\$940,155.44
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,383,043.26	\$473,055.48	\$1,836,209.71	\$1,854,388.45	\$200,141.45	\$606,796.99	\$792,443.13
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$116,650,040.62	\$12,976,705.24	\$22,223,144.58	\$63,282,152.22	\$7,039,807.55	\$9,054,431.70	\$38,186,992.52
Lexington	\$3,669,130.57	\$380,387.43	\$1,783,156.53	\$115,299.55	\$534,604.06	\$1,505,586.61	\$97,351.78	\$248,565.60	\$204,723.85
Emporia	\$6,560,768.05	\$689,601.74	\$3,934,268.55	\$355,510.97	\$837,804.81	\$1,936,897.77	\$175,023.23	\$347,757.62	\$1,002,579.62
Salem	\$19,823,959.63	\$2,745,248.90	\$9,615,314.14	\$1,223,181.79	\$2,201,078.99	\$7,463,396.59	\$949,432.40	\$1,116,739.74	\$2,867,530.45
Bedford City	\$4,978,211.24	\$602,280.10	\$2,906,055.87	\$355,510.73	\$575,900.43	\$1,469,875.27	\$179,816.37	\$205,746.05	\$679,622.51
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,321,158.55	\$841,691.15	\$1,064,791.79	\$3,795,085.83	\$436,309.38	\$334,028.32	\$2,296,764.48
Manassas	\$37,494,343.76	\$4,351,727.89	\$18,904,548.09	\$2,385,167.58	\$3,978,099.43	\$14,238,067.78	\$1,796,402.51	\$2,344,033.46	\$6,400,691.89
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,221,285.48	\$1,026,696.14	\$1,919,133.91	\$3,840,459.65	\$479,606.88	\$692,988.58	\$2,848,707.95
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,734,909.12	\$198,742.73	\$651,832.97	\$750,634.03	\$85,988.98	\$168,236.21	\$256,319.22
West Point	\$4,800,300.86	\$374,406.50	\$3,008,722.99	\$335,833.24	\$688,063.27	\$1,417,171.38	\$158,184.47	\$187,724.86	\$795,205.65
<u>Combined Divisions</u>									
Bedford City/County	\$64,408,310.31	\$6,831,423.30	\$30,797,585.27	\$4,084,424.84	\$5,537,906.72	\$20,033,258.26	\$2,661,618.63	\$2,501,547.70	\$9,330,003.84
Emporia/Greensville	\$13,906,901.45	\$1,459,348.00	\$8,397,416.32	\$810,645.85	\$2,895,164.25	\$2,951,379.73	\$288,111.56	\$676,200.63	\$2,277,831.81
Fairfax City/County	\$1,044,611,096.00	\$115,061,216.52	\$233,054,573.80	\$28,499,700.43	\$43,653,769.78	\$595,214,608.25	\$72,780,997.00	\$80,632,258.12	\$78,084,515.83
Lexington/Rockbridge	\$22,438,658.95	\$2,453,977.40	\$10,178,533.78	\$1,227,482.29	\$2,576,990.27	\$7,665,301.68	\$913,363.80	\$1,052,354.64	\$2,584,345.67
Wmsburg/James City	\$48,874,997.38	\$6,405,580.77	\$13,007,697.05	\$1,709,825.82	\$4,094,543.86	\$24,551,489.92	\$3,200,403.82	\$4,585,964.88	\$3,744,048.02

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 4 -- Prevailing Debt Service

Division-Level FY2003 Cost Summary and Impacts

Division	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,489,385.30	\$1,950,134.86	\$6,002,719.17	\$8,046,291.88	\$897,193.01	\$2,344,593.22	\$5,014,057.07
Albemarle	\$68,710,906.26	\$8,994,727.29	\$21,862,093.12	\$2,739,832.96	\$6,468,540.11	\$37,854,085.85	\$4,744,004.68	\$9,022,343.08	\$6,983,725.53
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,090,001.84	\$1,330,320.82	\$2,630,445.61	\$4,587,400.87	\$671,365.64	\$862,268.52	\$2,417,231.59
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,638,642.63	\$584,143.52	\$1,482,670.16	\$3,036,192.19	\$314,538.82	\$560,200.92	\$1,498,984.16
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,129,556.10	\$1,804,342.54	\$3,510,135.61	\$7,061,051.26	\$842,097.09	\$1,337,429.31	\$4,732,517.76
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,792,432.89	\$842,391.86	\$2,681,732.47	\$3,535,424.20	\$382,192.91	\$674,551.67	\$2,063,096.55
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21	\$2,264,452.89	\$7,696,632.93	\$75,410,744.82	\$9,057,811.54	\$23,250,282.16	\$5,644,620.50
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,924,103.07	\$3,892,660.24	\$7,366,255.10	\$17,683,415.12	\$2,225,950.63	\$3,492,358.94	\$10,182,498.55
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58	\$112,269.89	\$714,666.45	\$3,313,846.31	\$449,079.54	\$921,484.80	\$249,818.46
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,876,585.24	\$3,590,924.59	\$6,395,559.05	\$17,887,880.52	\$2,389,962.47	\$3,530,481.82	\$8,931,000.42
Bland	\$5,930,768.88	\$715,319.76	\$3,782,243.70	\$364,414.70	\$946,799.49	\$1,433,205.42	\$138,087.64	\$192,464.51	\$949,555.74
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,462,580.70	\$1,826,752.26	\$2,871,357.96	\$9,542,512.77	\$1,294,833.97	\$1,527,691.37	\$4,515,547.68
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,495,063.58	\$1,180,079.48	\$3,359,838.46	\$3,339,797.91	\$463,943.20	\$1,069,466.53	\$2,777,350.95
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,803,082.63	\$2,116,390.29	\$5,017,345.53	\$4,779,419.57	\$732,815.81	\$1,325,047.40	\$4,105,519.65
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,384,100.61	\$999,357.39	\$2,960,183.40	\$3,458,516.89	\$368,313.87	\$862,086.53	\$3,036,131.57
Campbell	\$45,036,428.70	\$6,145,410.12	\$27,009,812.40	\$3,514,925.51	\$6,709,315.11	\$11,881,206.17	\$1,546,162.34	\$2,558,151.69	\$9,315,661.40
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,873,261.19	\$1,324,677.87	\$3,544,245.91	\$5,508,178.12	\$614,537.28	\$1,407,809.40	\$3,475,080.69
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,369,736.26	\$1,870,982.17	\$3,714,370.81	\$5,599,810.08	\$783,646.33	\$1,285,610.25	\$4,447,541.46
Charles City	\$5,500,875.41	\$868,431.68	\$2,757,230.51	\$295,303.68	\$914,817.35	\$1,875,213.22	\$200,838.25	\$359,008.60	\$543,136.24
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,369,522.78	\$1,075,627.32	\$4,143,191.36	\$2,743,905.42	\$352,638.94	\$812,859.43	\$2,953,442.63
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$134,645,363.36	\$16,309,801.12	\$27,512,877.39	\$91,839,688.55	\$11,124,683.53	\$16,908,438.85	\$46,938,341.96
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,639,294.33	\$556,968.25	\$1,106,780.04	\$4,963,881.68	\$595,936.43	\$799,190.58	\$1,455,202.80
Craig	\$4,162,799.55	\$564,002.12	\$2,369,448.23	\$257,214.36	\$771,212.78	\$1,229,349.20	\$133,451.44	\$193,809.05	\$465,868.72
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,412,613.85	\$1,865,222.03	\$4,274,970.12	\$10,270,795.33	\$1,242,963.32	\$2,237,869.10	\$4,879,849.27
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,401,342.44	\$475,776.14	\$1,587,625.06	\$2,261,301.28	\$244,442.06	\$633,053.63	\$1,529,566.43
Dickenson	\$13,844,840.60	\$1,955,765.56	\$9,085,631.15	\$1,276,349.62	\$2,946,992.16	\$2,803,443.90	\$393,827.85	\$651,359.14	\$2,554,917.98
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$15,078,086.57	\$1,592,275.70	\$3,687,212.91	\$6,278,976.56	\$663,072.32	\$1,322,432.71	\$4,864,697.34
Essex	\$9,327,371.17	\$1,208,746.85	\$4,441,699.37	\$477,586.32	\$6,948,912.83	\$3,676,924.96	\$395,355.22	\$1,017,020.11	\$1,281,590.70
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$221,669,855.16	\$27,053,589.11	\$49,189,277.09	\$562,169,802.40	\$68,609,738.71	\$108,962,336.35	\$73,622,276.63
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,374,152.09	\$2,155,075.13	\$4,112,056.24	\$28,920,962.68	\$3,392,093.79	\$5,256,502.47	\$5,935,871.52
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,979,772.16	\$793,699.65	\$1,611,543.94	\$3,751,734.85	\$426,625.76	\$612,484.15	\$2,147,294.12
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,255,080.90	\$1,049,940.74	\$2,868,887.93	\$5,713,511.85	\$648,168.17	\$1,379,027.52	\$3,056,734.24
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,342,124.53	\$2,675,279.45	\$5,530,846.87	\$13,131,833.89	\$1,727,023.41	\$2,887,325.66	\$7,053,451.18
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,889,193.45	\$3,595,775.05	\$6,814,180.75	\$18,640,102.62	\$2,242,469.88	\$3,655,552.72	\$10,815,285.07
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97	\$963,005.30	\$1,954,812.57	\$3,799,124.10	\$449,647.33	\$662,322.00	\$2,363,614.44
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,476,705.42	\$2,331,079.51	\$4,706,519.59	\$9,399,062.44	\$1,124,931.62	\$1,946,007.24	\$6,061,069.01
Goochland	\$11,574,136.94	\$1,595,115.21	\$1,995,804.35	\$234,398.34	\$839,078.46	\$7,983,217.38	\$937,593.34	\$1,585,297.71	\$442,363.38
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,521,947.88	\$1,036,677.64	\$2,277,372.97	\$3,413,553.35	\$415,251.83	\$645,159.08	\$2,598,873.25
Greene	\$15,294,298.06	\$1,736,265.26	\$9,127,267.68	\$869,380.10	\$2,696,461.29	\$4,430,765.12	\$422,034.19	\$1,036,300.12	\$2,781,540.75
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,442,049.62	\$588,556.97	\$2,420,249.33	\$2,127,924.60	\$194,410.93	\$579,945.64	\$1,954,626.92
Halifax	\$35,645,982.22	\$4,653,166.98	\$18,998,595.74	\$2,366,094.21	\$5,076,277.96	\$11,994,219.49	\$1,493,765.84	\$2,409,850.76	\$5,995,410.10
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,897,721.88	\$4,861,065.53	\$8,453,949.59	\$36,166,008.82	\$4,298,658.48	\$5,935,665.12	\$14,926,207.18
Henrico	\$231,976,979.40	\$31,055,403.92	\$96,161,066.03	\$11,246,375.27	\$23,825,127.83	\$104,760,509.46	\$12,252,110.46	\$22,063,060.60	\$34,161,219.66
Henry	\$46,816,618.01	\$6,812,882.41	\$27,726,589.15	\$3,517,762.59	\$7,465,242.13	\$12,277,146.46	\$1,557,641.52	\$2,742,002.07	\$8,897,098.44
Highland	\$2,389,551.54	\$253,591.62	\$960,754.77	\$93,537.69	\$572,898.67	\$1,175,205.15	\$114,416.27	\$286,335.64	\$224,311.61
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,055,306.68	\$1,707,634.40	\$3,993,186.56	\$8,429,586.43	\$1,024,143.56	\$2,059,608.04	\$4,570,080.60

Division Level Summary 2003

<u>Division</u>	<u>Total SOQ Cost</u>	<u>State</u>				<u>Local</u>			<u>Difference in State Cost From FY 02</u>
		<u>Assumed Sales Tax *</u>	<u>SOQ Cost</u>	<u>Op. Cost of Initiative Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	<u>SOQ Required Local Effort</u>	<u>Op. Cost of Initiative Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	
James City	\$39,636,541.19	\$5,946,843.10	\$12,114,815.43	\$1,582,027.60	\$2,752,618.95	\$21,574,882.65	\$2,817,381.74	\$4,887,202.02	\$3,729,125.79
King George	\$15,266,186.87	\$2,109,475.57	\$8,501,866.84	\$996,930.09	\$2,108,694.77	\$4,654,844.46	\$545,827.71	\$954,816.83	\$2,331,417.95
King And Queen	\$6,596,343.26	\$635,175.24	\$3,564,778.48	\$410,503.23	\$1,055,358.40	\$2,396,389.55	\$275,957.02	\$476,819.34	\$876,226.99
King William	\$10,551,040.90	\$1,258,986.70	\$5,889,303.95	\$660,913.93	\$1,648,920.77	\$3,402,750.25	\$381,866.02	\$756,366.81	\$1,768,502.34
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,255,841.12	\$262,149.21	\$1,050,107.17	\$4,001,693.19	\$465,033.06	\$1,134,000.71	\$587,436.22
Lee	\$22,681,036.22	\$2,700,391.89	\$16,214,292.87	\$1,891,794.78	\$6,153,538.89	\$3,766,351.45	\$439,437.24	\$964,534.54	\$4,883,122.27
Loudoun	\$211,306,556.73	\$20,392,594.03	\$65,464,397.81	\$8,062,147.26	\$11,156,933.32	\$125,449,564.90	\$15,449,509.95	\$18,717,642.91	\$27,532,915.78
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,236,333.77	\$712,606.89	\$2,000,758.92	\$12,236,218.86	\$1,398,195.52	\$2,918,523.25	\$1,654,199.25
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,914,101.38	\$785,776.38	\$2,064,192.23	\$2,241,223.54	\$254,711.41	\$517,620.33	\$2,192,646.56
Madison	\$11,260,154.86	\$1,379,203.48	\$5,923,630.35	\$569,328.47	\$1,321,280.16	\$3,957,321.03	\$380,343.71	\$579,211.13	\$1,969,172.96
Mathews	\$7,520,044.46	\$908,503.94	\$3,439,323.38	\$373,620.06	\$1,054,589.48	\$3,172,217.14	\$344,603.81	\$566,497.84	\$1,006,423.84
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$16,844,799.81	\$2,034,250.22	\$4,542,110.81	\$8,470,498.97	\$1,022,933.76	\$1,922,175.26	\$5,213,155.11
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,041,972.83	\$302,671.19	\$1,095,196.70	\$3,963,952.62	\$394,406.63	\$723,391.10	\$882,977.77
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,342,403.06	\$3,384,138.04	\$6,809,552.36	\$16,227,737.63	\$2,084,734.04	\$3,496,189.35	\$9,099,847.64
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,791,831.69	\$600,173.22	\$1,552,867.07	\$4,861,334.48	\$608,878.39	\$1,124,111.21	\$1,360,207.69
New Kent	\$13,866,190.81	\$1,726,695.77	\$7,004,488.64	\$679,177.09	\$1,283,193.67	\$5,135,006.40	\$497,906.26	\$685,579.03	\$2,252,506.38
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,842,089.04	\$749,391.59	\$2,515,248.39	\$3,264,394.03	\$357,538.38	\$895,096.94	\$2,212,361.98
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,544,047.87	\$283,979.44	\$1,111,014.63	\$4,186,237.49	\$467,288.92	\$1,093,528.89	\$705,478.21
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,475,188.13	\$1,021,857.58	\$3,153,507.89	\$3,301,494.89	\$356,051.78	\$889,796.87	\$2,781,144.08
Orange	\$22,953,838.39	\$2,774,555.48	\$11,514,298.83	\$1,330,363.84	\$2,681,667.72	\$8,664,984.08	\$1,001,153.58	\$1,587,155.64	\$3,500,347.19
Page	\$19,092,194.74	\$2,580,175.11	\$11,413,107.97	\$1,500,242.51	\$3,092,311.41	\$5,098,911.66	\$670,247.23	\$1,142,401.32	\$3,672,423.64
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,493,607.59	\$1,227,041.50	\$2,618,911.82	\$3,627,995.93	\$524,123.76	\$770,099.49	\$2,541,651.83
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,520,433.95	\$3,902,612.17	\$7,818,983.39	\$12,288,369.32	\$1,521,449.22	\$2,553,520.58	\$10,845,068.47
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,572,474.80	\$1,172,346.39	\$2,059,772.32	\$7,148,736.73	\$792,699.52	\$1,100,753.70	\$3,224,523.06
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,309,361.37	\$807,504.81	\$2,958,947.64	\$4,020,897.38	\$390,751.33	\$1,144,619.20	\$2,536,174.27
Prince George	\$31,571,755.64	\$3,847,535.12	\$20,172,142.85	\$2,195,664.75	\$6,416,615.99	\$7,552,077.67	\$822,016.32	\$1,491,435.97	\$6,685,493.90
Prince William	\$312,760,006.92	\$35,908,334.12	\$165,252,763.49	\$20,326,256.66	\$40,758,461.42	\$111,598,909.31	\$13,726,778.46	\$25,634,591.91	\$58,762,763.14
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,656,517.95	\$2,092,743.46	\$4,023,635.52	\$7,562,402.34	\$1,010,835.75	\$1,613,320.90	\$4,975,032.94
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,446,426.14	\$179,312.08	\$643,171.34	\$3,593,386.19	\$445,468.70	\$741,782.01	\$390,854.48
Richmond County	\$6,503,494.51	\$910,896.31	\$3,648,611.07	\$470,816.16	\$1,516,011.52	\$1,943,987.13	\$250,851.78	\$418,076.71	\$1,016,044.51
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$36,524,601.81	\$4,667,228.37	\$7,974,621.41	\$27,140,383.05	\$3,468,083.42	\$4,828,279.60	\$11,899,984.71
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,229,544.19	\$1,088,228.99	\$2,317,526.08	\$6,038,042.83	\$798,437.08	\$1,068,804.47	\$2,464,974.88
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,392,007.57	\$4,110,376.42	\$7,739,448.81	\$17,651,001.55	\$2,387,215.14	\$3,813,149.49	\$10,813,312.41
Russell	\$22,318,675.76	\$3,855,908.43	\$13,468,588.77	\$2,128,138.06	\$4,908,183.84	\$4,994,178.56	\$789,117.68	\$1,496,768.79	\$4,752,009.32
Scott	\$20,802,405.38	\$2,798,479.22	\$13,866,623.93	\$2,014,394.32	\$3,946,978.76	\$4,137,302.23	\$601,022.87	\$937,630.28	\$3,728,183.47
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,490,351.85	\$1,763,235.45	\$4,176,771.94	\$9,937,014.94	\$1,131,110.33	\$2,201,705.40	\$4,927,209.57
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,121,433.41	\$2,424,933.46	\$5,495,530.09	\$6,450,001.72	\$863,111.91	\$1,481,118.37	\$6,034,262.39
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,839,405.47	\$1,394,146.72	\$3,303,899.31	\$4,406,150.45	\$624,308.07	\$1,074,445.55	\$3,819,425.00
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,360,880.54	\$6,697,668.66	\$12,519,184.89	\$35,913,819.11	\$3,920,068.60	\$6,067,329.00	\$22,421,705.16
Stafford	\$117,943,383.85	\$14,126,369.03	\$68,218,160.44	\$7,908,962.06	\$11,969,839.73	\$35,598,854.38	\$4,127,199.95	\$5,821,196.89	\$24,963,046.41
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58	\$114,493.91	\$738,936.21	\$5,107,746.30	\$457,975.63	\$1,427,515.77	\$284,033.48
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,480,620.84	\$570,084.15	\$1,963,075.15	\$2,136,748.59	\$271,865.56	\$642,777.86	\$1,120,219.09
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,256,353.57	\$2,922,949.80	\$7,053,480.15	\$8,834,654.53	\$1,110,374.06	\$2,124,026.00	\$7,761,013.60
Warren	\$27,149,411.35	\$3,696,217.48	\$14,186,836.97	\$1,726,988.23	\$3,156,381.97	\$9,266,356.90	\$1,128,009.67	\$1,667,818.39	\$5,291,093.01
Washington	\$37,011,025.90	\$6,014,427.66	\$20,051,699.40	\$2,584,247.14	\$5,962,188.12	\$10,944,898.84	\$1,410,569.90	\$2,634,207.77	\$6,654,362.50
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,557,818.22	\$686,702.04	\$2,215,730.90	\$3,566,821.77	\$440,702.39	\$1,089,793.34	\$1,838,752.94
Wise	\$35,346,570.93	\$4,806,877.00	\$23,707,964.40	\$2,809,233.29	\$7,332,699.27	\$6,831,729.53	\$809,513.70	\$1,741,018.55	\$7,210,876.28
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,586,281.86	\$1,730,148.06	\$3,492,865.61	\$6,637,418.44	\$845,243.51	\$1,247,681.09	\$4,202,598.55
York	\$61,480,290.35	\$7,854,163.09	\$32,813,827.27	\$3,980,769.70	\$6,394,410.50	\$20,812,299.99	\$2,524,818.96	\$3,641,517.26	\$11,333,722.97
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78	\$1,449,769.88	\$5,898,796.67	\$48,195,151.13	\$5,799,079.53	\$15,426,300.35	\$3,907,047.09

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,775,037.86	\$962,411.53	\$2,759,652.89	\$4,341,274.84	\$537,372.69	\$996,733.47	\$2,392,815.68
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,111,518.89	\$547,235.98	\$1,132,426.14	\$1,383,694.81	\$184,167.36	\$249,854.43	\$1,210,399.81
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$8,494,270.81	\$1,012,230.27	\$5,600,742.91	\$10,419,714.52	\$1,241,678.15	\$3,908,457.08	\$2,727,508.74
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,313,629.65	\$728,697.63	\$1,589,626.06	\$6,163,899.30	\$711,416.26	\$1,071,518.46	\$1,851,502.68
Covington	\$5,721,820.86	\$559,815.46	\$3,428,603.98	\$405,638.51	\$862,832.46	\$1,733,401.41	\$205,078.91	\$276,922.52	\$877,261.32
Danville	\$38,506,300.92	\$6,229,143.21	\$22,477,812.63	\$3,205,018.99	\$8,535,571.28	\$9,799,345.08	\$1,397,248.37	\$3,030,791.49	\$8,364,198.56
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,896,715.98	\$223,736.98	\$725,515.73	\$7,586,863.92	\$894,947.91	\$1,305,419.01	\$507,672.96
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$7,042,562.71	\$686,129.09	\$2,431,295.21	\$3,560,512.73	\$346,886.70	\$941,509.11	\$5,898,626.46
Galax	\$6,708,842.33	\$656,108.51	\$4,215,123.83	\$616,806.21	\$1,313,310.31	\$1,837,609.99	\$268,900.58	\$440,256.13	\$1,504,943.91
Hampton	\$123,286,114.09	\$18,719,128.57	\$75,267,316.17	\$8,987,719.35	\$21,007,666.39	\$29,299,669.34	\$3,498,692.64	\$7,200,305.17	\$27,894,259.55
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$8,259,127.70	\$969,836.21	\$2,740,073.64	\$10,061,918.66	\$1,181,530.71	\$2,630,239.26	\$2,823,151.48
Hopewell	\$21,751,844.66	\$2,673,477.69	\$13,976,811.64	\$1,565,060.24	\$4,035,594.63	\$5,101,555.33	\$571,249.12	\$1,287,207.90	\$4,536,778.43
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,126,792.94	\$3,166,393.34	\$8,766,475.18	\$16,071,424.70	\$2,025,266.51	\$4,568,573.92	\$8,198,967.60
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,699,527.39	\$988,757.47	\$2,472,293.36	\$4,112,736.81	\$467,439.10	\$950,543.65	\$2,826,430.95
Newport News	\$161,822,793.76	\$25,718,616.13	\$98,022,228.72	\$12,093,815.66	\$36,406,142.10	\$38,081,948.90	\$4,698,486.01	\$12,505,488.75	\$40,583,917.72
Norfolk	\$182,788,801.74	\$28,373,552.93	\$111,765,757.09	\$13,770,230.46	\$53,857,025.52	\$42,649,491.72	\$5,254,680.37	\$17,869,805.40	\$46,430,073.14
Norton	\$3,555,729.68	\$630,390.49	\$1,901,177.94	\$276,812.86	\$784,769.20	\$1,024,161.25	\$149,118.61	\$243,343.87	\$581,910.10
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,106,172.92	\$2,427,333.26	\$9,359,690.88	\$5,803,843.73	\$700,673.52	\$2,352,339.97	\$5,717,526.59
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$56,817,738.81	\$6,967,575.27	\$23,877,161.69	\$16,259,738.76	\$1,993,936.33	\$6,068,916.26	\$21,276,676.75
Radford	\$7,886,017.61	\$965,322.82	\$4,627,868.61	\$559,513.89	\$1,116,495.07	\$2,292,826.18	\$277,204.95	\$357,118.62	\$1,053,318.97
Richmond City	\$142,613,462.72	\$21,100,138.57	\$66,394,880.32	\$8,033,278.10	\$32,750,865.55	\$55,118,443.84	\$6,668,914.62	\$21,545,060.10	\$21,603,596.14
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$37,329,459.35	\$4,784,258.90	\$15,559,993.52	\$25,705,764.14	\$3,294,530.19	\$8,993,607.90	\$13,692,324.13
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,369,631.96	\$914,261.14	\$4,330,236.41	\$5,189,386.37	\$643,784.43	\$1,676,907.77	\$2,655,460.39
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,541,113.84	\$4,418,640.51	\$11,471,814.43	\$18,379,745.47	\$2,107,190.99	\$4,926,311.27	\$13,415,528.89
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,382,554.56	\$25,506,767.72	\$53,247,671.82	\$115,469,490.14	\$13,867,680.75	\$26,238,529.60	\$73,137,826.84
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,229,437.14	\$1,139,203.32	\$2,398,323.23	\$4,895,661.97	\$677,707.88	\$1,169,382.35	\$3,119,960.14
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48	\$71,991.17	\$1,768,383.53	\$2,479,993.93	\$287,964.70	\$926,609.79	\$112,690.66
Winchester	\$18,649,182.25	\$2,416,297.51	\$7,072,667.88	\$906,867.53	\$2,482,539.62	\$9,160,216.86	\$1,174,536.02	\$2,401,282.61	\$2,483,482.09
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97	\$330,896.72	\$577,973.45	\$10,979,451.87	\$1,323,586.89	\$1,706,223.49	\$820,649.69
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,525,151.05	\$490,149.69	\$1,914,305.34	\$1,914,511.75	\$207,373.71	\$647,991.69	\$1,029,740.77
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$112,220,057.63	\$12,469,527.89	\$28,805,829.67	\$60,878,905.24	\$6,764,665.99	\$13,580,584.90	\$39,832,517.27
Lexington	\$3,501,347.76	\$380,387.43	\$1,692,184.69	\$108,598.43	\$534,143.19	\$1,428,775.64	\$91,693.77	\$248,176.47	\$106,590.02
Emporia	\$6,359,421.41	\$689,601.74	\$3,799,346.16	\$340,995.36	\$883,612.90	\$1,870,473.51	\$167,876.99	\$376,047.85	\$898,949.73
Salem	\$19,454,941.74	\$2,745,248.90	\$9,407,557.07	\$1,195,469.74	\$2,616,030.73	\$7,302,135.77	\$927,922.34	\$1,541,329.35	\$3,047,013.06
Bedford City	\$4,863,689.54	\$602,280.10	\$2,830,002.01	\$356,078.66	\$575,900.43	\$1,431,407.43	\$180,103.63	\$205,746.05	\$604,136.59
Poquoson	\$12,383,831.32	\$1,558,033.42	\$7,129,870.50	\$817,066.47	\$1,356,645.96	\$3,695,927.40	\$423,544.63	\$524,659.17	\$2,372,705.92
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,008,998.18	\$2,264,133.95	\$4,768,035.01	\$13,563,579.28	\$1,705,245.35	\$3,126,329.58	\$6,174,043.94
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,615,316.90	\$947,091.43	\$2,180,190.38	\$3,557,389.82	\$442,420.65	\$845,528.58	\$2,424,191.13
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,758,860.83	\$203,278.07	\$651,832.97	\$760,997.09	\$87,951.26	\$168,236.21	\$284,806.26
West Point	\$4,655,104.23	\$374,406.50	\$2,910,018.32	\$323,950.17	\$688,639.11	\$1,370,679.42	\$152,587.30	\$188,063.87	\$685,193.75
<u>Combined Divisions</u>									
Bedford City/County	\$62,374,367.86	\$6,831,423.30	\$29,706,587.25	\$3,947,003.25	\$6,971,459.48	\$19,319,287.95	\$2,570,066.10	\$3,736,227.88	\$9,535,137.00
Emporia/Greensville	\$13,623,377.36	\$1,459,348.00	\$8,200,910.45	\$791,835.04	\$3,072,082.30	\$2,888,921.69	\$282,362.19	\$748,181.84	\$2,239,433.18
Fairfax City/County	\$1,009,943,000.35	\$115,061,216.52	\$224,414,718.13	\$27,384,485.83	\$49,767,250.54	\$573,149,254.27	\$69,933,325.60	\$110,668,559.84	\$74,442,926.32
Lexington/Rockbridge	\$21,929,483.02	\$2,453,977.40	\$9,921,728.88	\$1,196,827.43	\$2,851,669.27	\$7,466,818.46	\$890,130.86	\$1,316,980.93	\$2,571,564.90
Wmsburg/James City	\$47,954,636.48	\$6,405,580.77	\$12,734,813.91	\$1,654,018.77	\$4,521,002.48	\$24,054,876.58	\$3,105,346.44	\$5,813,811.81	\$3,841,816.45

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 4 -- Prevailing Debt Service

Division-Level FY 2004 Cost Summary and Impacts

Division	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$30,319,470.64	\$4,195,625.50	\$17,892,221.54	\$1,994,920.30	\$6,040,865.77	\$8,231,623.60	\$917,797.32	\$2,360,019.67	\$5,499,825.34
Albemarle	\$71,049,526.86	\$8,994,727.29	\$22,718,262.12	\$2,843,487.10	\$6,534,768.44	\$39,336,537.45	\$4,923,481.21	\$9,142,115.66	\$8,009,777.00
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,301,663.72	\$1,370,818.29	\$2,653,265.41	\$4,694,219.10	\$691,803.27	\$874,757.92	\$2,692,210.75
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,781,993.70	\$599,891.10	\$1,492,095.71	\$3,113,381.22	\$323,018.28	\$565,216.33	\$1,667,508.35
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,551,598.28	\$1,861,522.74	\$3,547,327.38	\$7,258,020.79	\$868,783.42	\$1,354,143.26	\$5,248,931.91
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,938,212.12	\$857,263.76	\$2,690,803.87	\$3,601,564.19	\$388,940.28	\$677,771.85	\$2,232,819.08
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72	\$2,344,422.12	\$7,754,147.84	\$78,102,902.88	\$9,377,688.49	\$23,512,554.34	\$6,455,144.16
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,642,912.31	\$3,985,978.81	\$7,428,818.97	\$18,094,453.78	\$2,279,313.25	\$3,521,653.78	\$11,057,190.23
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99	\$114,596.71	\$714,802.45	\$3,363,311.96	\$458,386.82	\$922,028.80	\$264,647.69
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,891,529.40	\$3,728,914.11	\$6,484,456.66	\$18,563,382.99	\$2,481,802.26	\$3,589,112.32	\$10,172,831.71
Bland	\$6,056,557.79	\$715,319.76	\$3,873,465.82	\$373,757.81	\$952,088.91	\$1,467,772.21	\$141,628.03	\$194,751.86	\$1,055,410.38
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,906,424.09	\$1,893,349.34	\$2,907,345.77	\$9,857,116.73	\$1,342,039.14	\$1,553,076.01	\$5,061,975.96
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,628,137.63	\$1,200,732.56	\$3,373,702.12	\$3,392,115.41	\$472,062.87	\$1,074,121.86	\$2,944,941.75
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,528,684.47	\$2,083,263.45	\$4,996,685.71	\$4,684,407.17	\$721,345.39	\$1,313,612.81	\$3,777,334.83
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,637,811.06	\$1,028,189.69	\$2,984,434.93	\$3,552,022.06	\$378,940.03	\$870,860.74	\$3,342,925.87
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,937,959.94	\$3,637,012.23	\$6,797,272.58	\$12,289,484.18	\$1,599,866.43	\$2,595,651.91	\$10,453,853.12
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,145,816.04	\$1,358,206.22	\$3,572,577.45	\$5,634,620.27	\$630,091.57	\$1,419,839.06	\$3,809,495.42
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,728,026.19	\$1,924,652.88	\$3,745,303.27	\$5,749,877.03	\$806,125.89	\$1,297,727.45	\$4,890,434.57
Charles City	\$5,547,980.17	\$868,431.68	\$2,785,267.26	\$299,477.01	\$917,719.53	\$1,894,281.23	\$203,676.57	\$361,270.10	\$578,248.51
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,551,161.51	\$1,102,713.88	\$4,162,488.93	\$2,803,454.76	\$361,519.13	\$818,925.05	\$3,181,465.48
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$139,194,189.86	\$16,902,963.06	\$27,934,804.06	\$94,942,378.45	\$11,529,270.85	\$17,181,685.09	\$52,502,257.06
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,796,574.01	\$577,275.65	\$1,119,150.50	\$5,132,165.40	\$617,664.63	\$814,873.76	\$1,645,160.34
Craig	\$4,242,113.87	\$564,002.12	\$2,421,668.78	\$262,917.16	\$771,212.78	\$1,256,442.98	\$136,410.24	\$193,809.05	\$523,792.07
Culpeper	\$30,793,256.16	\$4,206,391.18	\$15,954,777.67	\$1,931,940.38	\$4,322,117.50	\$10,632,087.31	\$1,287,423.69	\$2,268,939.32	\$5,535,878.82
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,627,304.77	\$500,394.59	\$1,607,246.55	\$2,377,395.15	\$257,090.41	\$644,466.14	\$1,799,768.69
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,918,246.33	\$1,255,330.48	\$2,928,740.37	\$2,751,795.97	\$387,342.22	\$643,436.95	\$2,348,262.23
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,657,452.26	\$1,658,700.81	\$3,737,547.68	\$6,520,242.16	\$690,733.76	\$1,343,833.61	\$5,560,822.90
Essex	\$9,591,619.59	\$1,208,746.85	\$4,586,269.67	\$490,876.76	\$6,959,912.30	\$3,796,603.06	\$406,357.31	\$1,026,822.01	\$1,450,450.93
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$230,204,450.88	\$28,155,543.90	\$49,877,567.66	\$583,814,116.59	\$71,404,370.88	\$110,852,660.42	\$83,947,117.72
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,110,167.04	\$2,246,317.81	\$4,170,494.82	\$30,079,452.11	\$3,535,710.01	\$5,355,689.89	\$6,821,567.73
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,241,439.35	\$827,737.69	\$1,632,757.62	\$3,892,384.99	\$444,921.74	\$624,857.00	\$2,464,213.04
Fluvanna	\$17,873,608.51	\$2,062,824.28	\$9,775,807.89	\$1,114,603.06	\$2,915,016.58	\$6,034,976.34	\$688,086.67	\$1,410,967.30	\$3,688,252.20
Franklin County	\$39,572,862.81	\$5,049,104.84	\$20,980,087.71	\$2,761,418.09	\$5,589,301.52	\$13,543,670.25	\$1,782,630.11	\$2,923,180.17	\$7,836,007.64
Frederick	\$57,884,042.82	\$7,427,124.37	\$31,076,416.07	\$3,741,721.99	\$6,914,260.14	\$19,380,502.38	\$2,333,488.26	\$3,718,032.33	\$12,248,534.01
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64	\$983,011.51	\$1,965,566.17	\$3,881,855.33	\$458,988.65	\$666,613.34	\$2,571,558.93
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,749,842.86	\$2,367,557.70	\$4,728,003.26	\$9,530,873.02	\$1,142,535.26	\$1,952,015.21	\$6,392,168.32
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,065,668.16	\$243,550.73	\$839,554.46	\$8,262,672.65	\$974,202.93	\$1,587,201.71	\$521,855.59
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,782,469.63	\$1,069,811.90	\$2,296,966.02	\$3,517,908.00	\$428,524.09	\$653,109.21	\$2,912,122.32
Greene	\$15,771,187.45	\$1,736,265.26	\$9,448,309.61	\$914,851.77	\$2,731,097.56	\$4,586,612.57	\$444,108.08	\$1,054,534.61	\$3,182,690.62
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,662,507.20	\$611,903.11	\$2,445,385.57	\$2,200,745.69	\$202,122.58	\$588,662.85	\$2,223,566.88
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,395,751.51	\$2,417,446.10	\$5,110,533.76	\$12,244,952.42	\$1,526,185.39	\$2,426,564.44	\$6,478,173.57
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,990,933.13	\$5,126,799.39	\$8,635,371.77	\$38,017,043.38	\$4,533,647.92	\$6,110,769.72	\$17,466,574.46
Henrico	\$241,632,203.64	\$31,055,403.92	\$100,782,056.35	\$11,812,838.68	\$24,236,710.85	\$109,794,743.37	\$12,869,231.28	\$22,543,138.25	\$39,760,256.42
Henry	\$47,218,568.24	\$6,812,882.41	\$28,005,180.85	\$3,559,744.42	\$7,497,354.64	\$12,400,504.98	\$1,576,230.79	\$2,749,488.22	\$9,249,784.48
Highland	\$2,396,798.01	\$253,591.62	\$964,014.24	\$95,110.84	\$572,898.67	\$1,179,192.16	\$116,340.56	\$286,335.64	\$229,144.23
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,421,758.93	\$1,754,254.66	\$4,029,449.61	\$8,649,363.98	\$1,052,103.78	\$2,079,537.87	\$5,019,416.16

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$40,382,053.98	\$5,946,843.10	\$12,382,901.83	\$1,639,784.78	\$2,793,477.67	\$22,052,309.04	\$2,920,239.63	\$4,962,393.80	\$4,095,828.09
King George	\$15,516,307.77	\$2,109,475.57	\$8,663,494.97	\$1,019,215.62	\$2,125,833.04	\$4,743,337.23	\$558,029.23	\$963,173.36	\$2,532,469.87
King And Queen	\$6,810,226.27	\$635,175.24	\$3,692,680.52	\$425,402.95	\$1,062,900.36	\$2,482,370.52	\$285,973.22	\$483,089.40	\$1,026,570.71
King William	\$10,891,236.74	\$1,258,986.70	\$6,104,920.07	\$685,807.57	\$1,665,460.93	\$3,527,329.96	\$396,249.18	\$766,791.21	\$2,025,552.26
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,267,323.82	\$260,936.89	\$1,052,497.29	\$4,022,062.65	\$462,882.49	\$1,138,240.60	\$600,096.72
Lee	\$22,813,666.15	\$2,700,391.89	\$16,321,922.06	\$1,918,735.79	\$6,173,840.70	\$3,791,352.20	\$445,695.25	\$968,016.85	\$5,037,994.28
Loudoun	\$234,178,767.75	\$20,392,594.03	\$73,307,278.97	\$9,114,484.05	\$11,704,765.18	\$140,478,894.75	\$17,466,105.18	\$20,204,237.57	\$36,975,965.59
Louisa	\$22,196,297.64	\$3,244,058.83	\$6,398,275.82	\$725,793.68	\$2,012,612.10	\$12,553,962.99	\$1,424,069.11	\$2,939,313.42	\$1,841,181.27
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,009,236.52	\$795,246.70	\$2,071,236.93	\$2,272,061.84	\$257,781.24	\$519,354.26	\$2,304,296.71
Madison	\$11,540,876.75	\$1,379,203.48	\$6,091,923.13	\$586,098.73	\$1,332,017.54	\$4,069,750.15	\$391,547.19	\$586,593.19	\$2,164,973.39
Mathews	\$7,660,737.42	\$908,503.94	\$3,512,511.85	\$381,571.20	\$1,058,293.93	\$3,239,721.62	\$351,937.45	\$570,474.16	\$1,091,267.91
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,275,729.01	\$2,088,450.64	\$4,583,277.02	\$8,687,194.06	\$1,050,188.73	\$1,941,279.23	\$5,739,450.93
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,083,009.25	\$307,679.86	\$1,096,008.65	\$4,017,426.61	\$400,933.36	\$724,449.14	\$929,834.82
Montgomery	\$51,445,771.73	\$7,832,033.63	\$26,988,181.13	\$3,466,831.30	\$6,867,221.72	\$16,625,556.96	\$2,135,675.65	\$3,526,093.57	\$9,885,988.33
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,856,438.23	\$610,032.57	\$1,559,022.48	\$4,926,878.11	\$618,880.75	\$1,129,625.56	\$1,440,829.00
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,228,779.14	\$703,046.09	\$1,299,556.46	\$5,299,434.27	\$515,404.67	\$698,446.67	\$2,517,028.68
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,842,702.96	\$748,787.08	\$2,516,580.93	\$3,264,686.94	\$357,249.97	\$894,104.28	\$2,213,703.93
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,589,432.21	\$275,324.88	\$1,112,878.17	\$4,260,917.55	\$453,047.81	\$1,096,595.35	\$744,071.53
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,769,721.71	\$1,058,852.98	\$3,184,114.24	\$3,404,120.94	\$368,942.30	\$900,624.53	\$3,143,279.41
Orange	\$23,844,455.33	\$2,774,555.48	\$12,022,484.85	\$1,395,311.75	\$2,723,314.06	\$9,047,415.00	\$1,050,029.56	\$1,621,286.01	\$4,115,127.47
Page	\$19,459,606.33	\$2,580,175.11	\$11,667,062.86	\$1,533,107.96	\$3,115,644.94	\$5,212,368.36	\$684,930.18	\$1,151,599.69	\$3,982,577.51
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,552,074.60	\$1,240,044.77	\$2,625,215.84	\$3,652,969.78	\$529,678.04	\$771,380.12	\$2,619,426.13
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$32,193,706.49	\$3,993,248.84	\$7,875,799.85	\$12,550,847.35	\$1,556,784.29	\$2,571,895.65	\$11,665,794.13
Powhatan	\$21,228,232.95	\$2,550,868.53	\$11,142,915.61	\$1,236,288.84	\$2,102,681.83	\$7,534,448.80	\$835,935.16	\$1,132,951.79	\$3,901,815.82
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,512,667.81	\$829,983.72	\$2,984,924.38	\$4,119,277.30	\$401,483.70	\$1,156,931.43	\$2,787,636.35
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,649,846.54	\$2,250,108.93	\$6,462,313.43	\$7,730,921.11	\$842,399.22	\$1,506,613.18	\$7,263,339.21
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,978,889.79	\$21,632,665.10	\$41,610,762.79	\$118,167,181.23	\$14,609,025.47	\$26,262,873.61	\$70,647,599.24
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,030,352.61	\$2,140,860.80	\$4,052,746.74	\$7,742,971.74	\$1,034,077.36	\$1,625,283.44	\$5,426,096.16
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,483,198.60	\$184,007.91	\$643,561.66	\$3,684,740.77	\$457,134.64	\$742,751.69	\$432,713.09
Richmond County	\$6,598,702.50	\$910,896.31	\$3,710,724.76	\$480,004.47	\$1,521,834.27	\$1,977,081.43	\$255,747.32	\$421,179.41	\$1,093,169.26
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$37,489,896.00	\$4,794,891.99	\$8,054,163.00	\$27,857,665.44	\$3,562,946.59	\$4,879,102.11	\$13,072,484.10
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,395,377.25	\$1,112,182.74	\$2,332,143.30	\$6,159,715.07	\$816,012.03	\$1,078,242.18	\$2,669,378.91
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,345,509.36	\$4,239,878.39	\$7,829,250.25	\$18,204,774.17	\$2,462,427.00	\$3,861,589.07	\$11,986,117.61
Russell	\$22,564,400.37	\$3,855,908.43	\$13,647,844.87	\$2,158,776.72	\$4,928,020.23	\$5,060,647.07	\$800,478.55	\$1,501,875.10	\$4,981,740.47
Scott	\$21,146,346.02	\$2,798,479.22	\$14,131,527.01	\$2,057,571.35	\$3,963,320.52	\$4,216,339.79	\$613,905.34	\$941,450.11	\$4,052,605.34
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$15,936,709.39	\$1,817,371.73	\$4,218,260.88	\$10,223,351.99	\$1,165,838.60	\$2,226,832.59	\$5,469,192.34
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,511,121.33	\$2,483,279.11	\$5,527,217.71	\$6,588,704.20	\$883,879.01	\$1,490,847.10	\$6,513,983.58
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,146,131.36	\$1,444,947.72	\$3,332,895.88	\$4,543,504.31	\$647,057.09	\$1,087,774.86	\$4,205,948.46
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,700,655.85	\$7,210,269.34	\$12,896,410.46	\$38,453,839.79	\$4,220,087.89	\$6,314,183.89	\$27,651,306.71
Stafford	\$126,099,795.91	\$14,126,369.03	\$73,577,738.80	\$8,579,062.35	\$12,455,412.82	\$38,395,688.08	\$4,476,884.01	\$6,106,741.44	\$31,478,298.16
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67	\$115,160.35	\$739,548.21	\$5,159,278.69	\$460,641.39	\$1,429,963.77	\$298,195.02
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,468,994.81	\$566,417.46	\$1,961,764.90	\$2,131,204.29	\$270,116.97	\$641,073.14	\$1,103,616.13
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,046,533.52	\$2,896,519.62	\$7,039,730.80	\$8,754,947.81	\$1,100,333.73	\$2,111,223.09	\$7,511,014.03
Warren	\$28,132,467.39	\$3,696,217.48	\$14,781,487.58	\$1,801,937.20	\$3,208,810.03	\$9,654,762.34	\$1,176,963.77	\$1,703,450.35	\$6,013,120.64
Washington	\$37,467,250.70	\$6,014,427.66	\$20,346,831.22	\$2,621,583.02	\$5,988,833.65	\$11,105,991.82	\$1,430,949.08	\$2,642,752.62	\$7,013,475.72
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,621,958.78	\$693,462.27	\$2,227,723.25	\$3,607,985.04	\$445,040.88	\$1,096,360.64	\$1,921,646.07
Wise	\$35,927,942.06	\$4,806,877.00	\$24,159,282.80	\$2,863,721.38	\$7,365,592.60	\$6,961,782.25	\$825,215.09	\$1,748,190.67	\$7,749,576.11
Wythe	\$23,844,950.44	\$3,161,521.94	\$13,895,127.27	\$1,771,921.01	\$3,514,676.59	\$6,788,301.23	\$865,651.20	\$1,256,703.40	\$4,575,027.89
York	\$63,052,774.67	\$7,854,163.09	\$33,776,030.42	\$4,105,375.94	\$6,474,220.48	\$21,422,581.15	\$2,603,850.96	\$3,687,510.40	\$12,500,342.35
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80	\$1,517,774.69	\$5,945,338.21	\$50,266,055.19	\$6,071,098.78	\$15,673,447.66	\$4,539,319.46

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,007,380.51	\$984,485.66	\$2,768,490.08	\$4,471,005.82	\$549,698.01	\$1,000,834.32	\$2,656,069.65
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,223,409.80	\$561,932.91	\$1,139,843.46	\$1,421,350.69	\$189,113.48	\$252,634.20	\$1,344,404.96
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$8,654,192.29	\$1,030,574.02	\$5,624,919.40	\$10,615,886.29	\$1,264,179.98	\$3,934,116.15	\$2,929,950.46
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$6,538,743.33	\$754,596.05	\$1,608,342.11	\$6,383,674.32	\$736,700.49	\$1,091,200.14	\$2,121,230.84
Covington	\$5,922,016.98	\$559,815.46	\$3,561,574.25	\$422,737.16	\$872,539.90	\$1,800,627.27	\$213,723.48	\$282,796.63	\$1,037,037.69
Danville	\$39,095,722.92	\$6,229,143.21	\$22,888,286.11	\$3,260,680.61	\$8,584,347.57	\$9,978,293.60	\$1,421,514.41	\$3,047,475.31	\$8,879,109.95
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90	\$235,145.58	\$725,787.73	\$7,984,907.61	\$940,582.33	\$1,306,507.01	\$618,864.48
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$7,271,764.57	\$710,122.06	\$2,453,639.63	\$3,676,390.46	\$359,016.85	\$953,872.20	\$6,174,165.71
Galax	\$6,955,763.11	\$656,108.51	\$4,387,079.47	\$640,573.53	\$1,326,302.25	\$1,912,575.14	\$279,262.10	\$446,637.20	\$1,713,658.80
Hampton	\$125,498,767.49	\$18,719,128.57	\$76,859,984.10	\$9,176,244.99	\$21,172,250.22	\$29,919,654.83	\$3,572,080.92	\$7,252,611.33	\$29,840,036.96
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$8,502,471.20	\$1,001,276.45	\$2,765,930.97	\$10,358,378.84	\$1,219,833.69	\$2,662,309.35	\$3,123,792.56
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,348,015.34	\$1,604,588.57	\$4,068,029.75	\$5,237,045.19	\$585,677.02	\$1,298,064.28	\$4,979,945.57
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$25,556,789.66	\$3,227,014.15	\$8,818,455.24	\$16,346,456.22	\$2,064,040.37	\$4,594,309.61	\$8,741,565.19
Martinsville	\$15,320,862.73	\$2,102,298.45	\$8,975,405.14	\$1,018,703.53	\$2,493,397.57	\$4,243,159.13	\$481,596.22	\$960,403.92	\$3,153,358.98
Newport News	\$164,781,352.99	\$25,718,616.13	\$100,152,983.08	\$12,352,849.92	\$36,687,464.24	\$38,909,753.77	\$4,799,121.64	\$12,598,873.12	\$43,255,028.48
Norfolk	\$185,762,495.08	\$28,373,552.93	\$113,918,116.33	\$14,035,856.96	\$54,233,373.67	\$43,470,825.82	\$5,356,042.68	\$17,994,600.58	\$49,224,407.03
Norton	\$3,523,088.81	\$630,390.49	\$1,879,964.64	\$272,907.16	\$785,432.10	\$1,012,733.68	\$147,014.61	\$243,700.98	\$557,454.00
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,170,746.76	\$2,445,571.39	\$9,395,574.31	\$5,822,483.60	\$705,938.13	\$2,359,694.25	\$5,836,221.99
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,180,499.65	\$7,046,886.17	\$24,002,309.53	\$16,363,551.35	\$2,016,633.02	\$6,096,142.79	\$21,843,896.32
Radford	\$7,950,014.09	\$965,322.82	\$4,670,663.06	\$562,353.61	\$1,116,996.75	\$2,314,028.22	\$278,611.86	\$356,655.58	\$1,099,454.82
Richmond City	\$144,523,906.15	\$21,100,138.57	\$67,438,746.61	\$8,182,323.09	\$32,942,060.25	\$55,985,020.98	\$6,792,645.96	\$21,673,692.62	\$22,987,702.13
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$38,291,284.48	\$4,913,894.12	\$15,671,976.03	\$26,368,094.92	\$3,383,799.43	\$9,063,270.68	\$14,895,767.00
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,538,213.69	\$936,377.11	\$4,350,867.38	\$5,308,094.58	\$659,357.57	\$1,690,569.25	\$2,866,789.06
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,605,582.05	\$4,647,885.70	\$11,655,837.35	\$19,364,262.95	\$2,216,514.98	\$5,018,253.00	\$15,893,265.21
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,888,802.75	\$26,037,918.26	\$53,705,064.40	\$117,919,475.65	\$14,156,460.04	\$26,429,681.35	\$21,843,896.16
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,473,637.26	\$1,177,171.68	\$2,424,145.41	\$5,040,935.72	\$700,295.11	\$1,184,555.44	\$3,427,950.80
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22	\$70,041.05	\$1,768,723.53	\$2,499,180.87	\$280,164.19	\$927,969.79	\$115,877.27
Winchester	\$18,997,385.43	\$2,416,297.51	\$7,224,380.01	\$927,366.10	\$2,496,547.59	\$9,356,707.91	\$1,201,084.90	\$2,417,848.42	\$2,669,700.77
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91	\$344,156.53	\$581,487.68	\$11,400,491.66	\$1,376,626.12	\$1,739,062.26	\$942,683.68
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,383,043.26	\$473,055.48	\$1,902,287.40	\$1,854,388.45	\$200,141.45	\$641,099.34	\$858,520.83
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$116,650,040.62	\$12,976,705.24	\$29,219,921.11	\$63,282,152.22	\$7,039,807.55	\$13,802,211.48	\$45,183,769.06
Lexington	\$3,669,130.57	\$380,387.43	\$1,783,156.53	\$115,299.55	\$534,604.06	\$1,505,586.61	\$97,351.78	\$248,565.60	\$204,723.85
Emporia	\$6,560,768.05	\$689,601.74	\$3,934,268.55	\$355,510.97	\$894,945.62	\$1,936,897.77	\$175,023.23	\$382,660.06	\$1,059,720.43
Salem	\$19,823,959.63	\$2,745,248.90	\$9,615,314.14	\$1,223,181.79	\$2,632,331.04	\$7,463,396.59	\$949,432.40	\$1,551,977.34	\$3,298,782.50
Bedford City	\$4,978,211.24	\$602,280.10	\$2,906,055.87	\$355,510.73	\$575,900.43	\$1,469,875.27	\$179,816.37	\$205,746.05	\$679,622.51
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,321,158.55	\$841,691.15	\$1,371,682.29	\$3,795,085.83	\$436,309.38	\$532,236.32	\$2,603,654.97
Manassas	\$37,494,343.76	\$4,351,727.89	\$18,904,548.09	\$2,385,167.58	\$4,845,309.27	\$14,238,067.78	\$1,796,402.51	\$3,189,979.79	\$7,267,901.72
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,221,285.48	\$1,026,696.14	\$2,230,063.86	\$3,840,459.65	\$479,606.88	\$872,467.19	\$3,159,637.90
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,734,909.12	\$198,742.73	\$651,832.97	\$750,634.03	\$85,988.98	\$168,236.21	\$256,319.22
West Point	\$4,800,300.86	\$374,406.50	\$3,008,722.99	\$335,833.24	\$695,840.73	\$1,417,171.38	\$158,184.47	\$192,254.41	\$802,983.11
<u>Combined Divisions</u>									
Bedford City/County	\$64,408,310.31	\$6,831,423.30	\$30,797,585.27	\$4,084,424.84	\$7,060,357.10	\$20,033,258.26	\$2,661,618.63	\$3,794,858.37	\$10,852,454.22
Emporia/Greensville	\$13,906,901.45	\$1,459,348.00	\$8,397,416.32	\$810,645.85	\$3,097,218.53	\$2,951,379.73	\$288,111.56	\$756,899.06	\$2,479,886.10
Fairfax City/County	\$1,044,611,096.00	\$115,061,216.52	\$233,054,573.80	\$28,499,700.43	\$50,459,055.34	\$595,214,608.25	\$72,780,997.00	\$112,591,722.68	\$84,889,801.40
Lexington/Rockbridge	\$22,438,658.95	\$2,453,977.40	\$10,178,533.78	\$1,227,482.29	\$2,866,747.36	\$7,665,301.68	\$913,363.80	\$1,326,807.77	\$2,874,102.76
Wmsburg/James City	\$48,874,997.38	\$6,405,580.77	\$13,007,697.05	\$1,709,825.82	\$4,562,201.20	\$24,551,489.92	\$3,200,403.82	\$5,890,363.59	\$4,211,705.35

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 5 -- Varying Teacher Salaries

Division-Level FY2003 Cost Summary and Impacts

Division	Total SOQ Cost	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,489,385.30	\$1,950,134.86	\$6,002,719.17	\$8,046,291.88	\$897,193.01	\$2,344,593.22	\$5,014,057.07
Albemarle	\$68,710,906.26	\$8,994,727.29	\$21,862,093.12	\$3,737,172.84	\$6,468,540.11	\$37,854,085.85	\$6,470,892.82	\$9,022,343.08	\$7,981,065.41
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,090,001.84	\$1,330,320.82	\$2,630,445.61	\$4,587,400.87	\$671,365.64	\$862,268.52	\$2,417,231.59
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,638,642.63	\$584,143.52	\$1,482,670.16	\$3,036,192.19	\$314,538.82	\$560,200.92	\$1,498,984.16
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,129,556.10	\$1,804,342.54	\$3,510,135.61	\$7,061,051.26	\$842,097.09	\$1,337,429.31	\$4,732,517.76
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,792,432.89	\$842,391.86	\$2,681,732.47	\$3,535,424.20	\$382,192.91	\$674,551.67	\$2,063,096.55
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21	\$3,590,880.69	\$7,696,632.93	\$75,410,744.82	\$14,363,522.74	\$23,250,282.16	\$6,971,048.30
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,924,103.07	\$4,173,735.07	\$7,366,255.10	\$17,683,415.12	\$2,386,678.43	\$3,492,358.94	\$10,463,573.38
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58	\$147,588.69	\$714,666.45	\$3,313,846.31	\$590,354.78	\$921,484.80	\$285,137.27
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,876,585.24	\$4,213,564.13	\$6,395,559.05	\$17,887,880.52	\$2,804,364.13	\$3,530,481.82	\$9,553,639.95
Bland	\$5,930,768.88	\$715,319.76	\$3,782,243.70	\$455,358.75	\$946,799.49	\$1,433,205.42	\$172,549.07	\$192,464.51	\$1,040,499.79
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,462,580.70	\$2,388,319.27	\$2,871,357.96	\$9,542,512.77	\$1,692,882.49	\$1,527,691.37	\$5,077,114.69
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,495,063.58	\$1,180,079.48	\$3,359,838.46	\$3,339,797.91	\$463,943.20	\$1,069,466.53	\$2,777,350.95
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,803,082.63	\$2,243,687.26	\$5,017,345.53	\$4,779,419.57	\$776,893.33	\$1,325,047.40	\$4,232,816.62
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,384,100.61	\$999,357.39	\$2,960,183.40	\$3,458,516.89	\$368,313.87	\$862,086.53	\$3,036,131.57
Campbell	\$45,036,428.70	\$6,145,410.12	\$27,009,812.40	\$3,514,925.51	\$6,709,315.11	\$11,881,206.17	\$1,546,162.34	\$2,558,151.69	\$9,315,661.40
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,873,261.19	\$1,324,677.87	\$3,544,245.91	\$5,508,178.12	\$614,537.28	\$1,407,809.40	\$3,475,080.69
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,369,736.26	\$1,870,982.17	\$3,714,370.81	\$5,599,810.08	\$783,646.33	\$1,285,610.25	\$4,447,541.46
Charles City	\$5,500,875.41	\$868,431.68	\$2,757,230.51	\$295,303.68	\$914,817.35	\$1,875,213.22	\$200,838.25	\$359,008.60	\$543,136.24
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,369,522.78	\$1,075,627.32	\$4,143,191.36	\$2,743,905.42	\$352,638.94	\$812,859.43	\$2,953,442.63
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$134,645,363.36	\$21,287,252.36	\$27,512,877.39	\$91,839,688.55	\$14,519,732.26	\$16,908,438.85	\$51,915,793.19
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,639,294.33	\$585,689.18	\$1,106,780.04	\$4,963,881.68	\$626,666.82	\$799,190.58	\$1,483,923.74
Craig	\$4,162,799.55	\$564,002.12	\$2,369,448.23	\$257,214.36	\$771,212.78	\$1,229,349.20	\$133,451.44	\$193,809.05	\$465,868.72
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,412,613.85	\$1,994,976.05	\$4,274,970.12	\$10,270,795.33	\$1,329,429.97	\$2,237,869.10	\$5,009,603.29
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,401,342.44	\$475,776.14	\$1,587,625.06	\$2,261,301.28	\$244,442.06	\$633,053.63	\$1,529,566.43
Dickenson	\$13,844,840.60	\$1,955,765.56	\$9,085,631.15	\$1,276,349.62	\$2,946,992.16	\$2,803,443.90	\$393,827.85	\$651,359.14	\$2,554,917.98
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$15,078,086.57	\$1,592,275.70	\$3,687,212.91	\$6,278,976.56	\$663,072.32	\$1,322,432.71	\$4,864,697.34
Essex	\$9,327,371.17	\$1,208,746.85	\$4,441,699.37	\$666,340.93	\$6,948,912.83	\$3,676,924.96	\$551,609.95	\$1,017,020.11	\$1,470,345.32
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$221,669,855.16	\$41,808,990.09	\$49,189,277.09	\$562,169,802.40	\$106,030,437.38	\$108,962,336.35	\$88,377,677.61
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,374,152.09	\$3,348,565.18	\$4,112,056.24	\$28,920,962.68	\$5,270,650.21	\$5,256,502.47	\$7,129,361.58
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,979,772.16	\$793,699.65	\$1,611,543.94	\$3,751,734.85	\$426,625.76	\$612,484.15	\$2,147,294.12
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,255,080.90	\$1,049,940.74	\$2,868,887.93	\$5,713,511.85	\$648,168.17	\$1,379,027.52	\$3,056,734.24
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,342,124.53	\$2,671,830.48	\$5,530,846.87	\$13,131,833.89	\$1,724,796.93	\$2,887,325.66	\$7,050,002.21
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,889,193.45	\$3,777,566.56	\$6,814,180.75	\$18,640,102.62	\$2,355,842.37	\$3,655,552.72	\$10,997,076.58
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97	\$963,005.30	\$1,954,812.57	\$3,799,124.10	\$449,647.33	\$662,322.00	\$2,363,614.44
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,476,705.42	\$2,331,079.51	\$4,706,519.59	\$9,399,062.44	\$1,124,931.62	\$1,946,007.24	\$6,061,069.01
Goochland	\$11,574,136.94	\$1,595,115.21	\$1,995,804.35	\$327,770.26	\$839,078.46	\$7,983,217.38	\$1,311,081.04	\$1,585,297.71	\$535,735.30
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,521,947.88	\$1,036,677.64	\$2,277,372.97	\$3,413,553.35	\$415,251.83	\$645,159.08	\$2,598,873.25
Greene	\$15,294,298.06	\$1,736,265.26	\$9,127,267.68	\$869,380.10	\$2,696,461.29	\$4,430,765.12	\$422,034.19	\$1,036,300.12	\$2,781,540.75
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,442,049.62	\$588,556.97	\$2,420,249.33	\$2,127,924.60	\$194,410.93	\$579,945.64	\$1,954,626.92
Halifax	\$35,645,982.22	\$4,653,166.98	\$18,998,595.74	\$2,366,094.21	\$5,076,277.96	\$11,994,219.49	\$1,493,765.84	\$2,409,850.76	\$5,995,410.10
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,897,721.88	\$6,210,054.03	\$8,453,949.59	\$36,166,008.82	\$5,491,574.06	\$5,935,665.12	\$16,275,195.68
Henrico	\$231,976,979.40	\$31,055,403.92	\$96,161,066.03	\$17,614,138.00	\$23,825,127.83	\$104,760,509.46	\$19,189,326.27	\$22,063,060.60	\$40,528,982.39
Henry	\$46,816,618.01	\$6,812,882.41	\$27,726,589.15	\$3,517,762.59	\$7,465,242.13	\$12,277,146.46	\$1,557,641.52	\$2,742,002.07	\$8,897,098.44
Highland	\$2,389,551.54	\$253,591.62	\$960,754.77	\$93,537.69	\$572,898.67	\$1,175,205.15	\$114,416.27	\$286,335.64	\$224,311.61
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,055,306.68	\$2,438,981.03	\$3,993,186.56	\$8,429,586.43	\$1,462,764.34	\$2,059,608.04	\$5,301,427.23

Division Level Summary 2003

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed <u>Sales Tax *</u>	<u>SOQ Cost</u>	Op. Cost of Initiative <u>Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	<u>SOQ Required</u> <u>Local Effort</u>	Op. Cost of Initiative <u>Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	
James City	\$39,636,541.19	\$5,946,843.10	\$12,114,815.43	\$2,376,960.75	\$2,752,618.95	\$21,574,882.65	\$4,233,052.46	\$4,887,202.02	\$4,524,058.94
King George	\$15,266,186.87	\$2,109,475.57	\$8,501,866.84	\$996,930.09	\$2,108,694.77	\$4,654,844.46	\$545,827.71	\$954,816.83	\$2,331,417.95
King And Queen	\$6,596,343.26	\$635,175.24	\$3,564,778.48	\$410,503.23	\$1,055,358.40	\$2,396,389.55	\$275,957.02	\$476,819.34	\$876,226.99
King William	\$10,551,040.90	\$1,258,986.70	\$5,889,303.95	\$660,913.93	\$1,648,920.77	\$3,402,750.25	\$381,866.02	\$756,366.81	\$1,768,502.34
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,255,841.12	\$262,149.21	\$1,050,107.17	\$4,001,693.19	\$465,033.06	\$1,134,000.71	\$587,436.22
Lee	\$22,681,036.22	\$2,700,391.89	\$16,214,292.87	\$1,891,794.78	\$6,153,538.89	\$3,766,351.45	\$439,437.24	\$964,534.54	\$4,883,122.27
Loudoun	\$211,306,556.73	\$20,392,594.03	\$65,464,397.81	\$12,296,567.02	\$11,156,933.32	\$125,449,564.90	\$23,563,937.56	\$18,717,642.91	\$31,767,335.55
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,236,333.77	\$712,606.89	\$2,000,758.92	\$12,236,218.86	\$1,398,195.52	\$2,918,523.25	\$1,654,199.25
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,914,101.38	\$824,617.20	\$2,064,192.23	\$2,241,223.54	\$267,301.76	\$517,620.33	\$2,231,487.38
Madison	\$11,260,154.86	\$1,379,203.48	\$5,923,630.35	\$569,328.47	\$1,321,280.16	\$3,957,321.03	\$380,343.71	\$579,211.13	\$1,969,172.96
Mathews	\$7,520,044.46	\$908,503.94	\$3,439,323.38	\$373,620.06	\$1,054,589.48	\$3,172,217.14	\$344,603.81	\$566,497.84	\$1,006,423.84
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$16,844,799.81	\$2,034,250.22	\$4,542,110.81	\$8,470,498.97	\$1,022,933.76	\$1,922,175.26	\$5,213,155.11
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,041,972.83	\$302,671.19	\$1,095,196.70	\$3,963,952.62	\$394,406.63	\$723,391.10	\$882,977.77
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,342,403.06	\$3,384,138.04	\$6,809,552.36	\$16,227,737.63	\$2,084,734.04	\$3,496,189.35	\$9,099,847.64
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,791,831.69	\$600,173.22	\$1,552,867.07	\$4,861,334.48	\$608,878.39	\$1,124,111.21	\$1,360,207.69
New Kent	\$13,866,190.81	\$1,726,695.77	\$7,004,488.64	\$679,177.09	\$1,283,193.67	\$5,135,006.40	\$497,906.26	\$685,579.03	\$2,252,506.38
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,842,089.04	\$749,391.59	\$2,515,248.39	\$3,264,394.03	\$357,538.38	\$895,096.94	\$2,212,361.98
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,544,047.87	\$323,358.17	\$1,111,014.63	\$4,186,237.49	\$532,086.73	\$1,093,528.89	\$744,856.94
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,475,188.13	\$1,021,857.58	\$3,153,507.89	\$3,301,494.89	\$356,051.78	\$889,796.87	\$2,781,144.08
Orange	\$22,953,838.39	\$2,774,555.48	\$11,514,298.83	\$2,045,155.89	\$2,681,667.72	\$8,664,984.08	\$1,539,064.04	\$1,587,155.64	\$4,215,139.25
Page	\$19,092,194.74	\$2,580,175.11	\$11,413,107.97	\$1,500,242.51	\$3,092,311.41	\$5,098,911.66	\$670,247.23	\$1,142,401.32	\$3,672,423.64
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,493,607.59	\$1,227,041.50	\$2,618,911.82	\$3,627,995.93	\$524,123.76	\$770,099.49	\$2,541,651.83
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,520,433.95	\$3,902,612.17	\$7,818,983.39	\$12,288,369.32	\$1,521,449.22	\$2,553,520.58	\$10,845,068.47
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,572,474.80	\$1,240,452.50	\$2,059,772.32	\$7,148,736.73	\$838,750.48	\$1,100,753.70	\$3,292,629.16
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,309,361.37	\$807,504.81	\$2,958,947.64	\$4,020,897.38	\$390,751.33	\$1,144,619.20	\$2,536,174.27
Prince George	\$31,571,755.64	\$3,847,535.12	\$20,172,142.85	\$2,352,191.30	\$6,416,615.99	\$7,552,077.67	\$880,616.97	\$1,491,435.97	\$6,842,020.45
Prince William	\$312,760,006.92	\$35,908,334.12	\$165,252,763.49	\$30,992,327.93	\$40,758,461.42	\$111,598,909.31	\$20,929,816.36	\$25,634,591.91	\$69,428,834.41
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,656,517.95	\$2,198,963.81	\$4,023,635.52	\$7,562,402.34	\$1,062,142.24	\$1,613,320.90	\$5,081,253.29
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,446,426.14	\$179,312.08	\$643,171.34	\$3,593,386.19	\$445,468.70	\$741,782.01	\$390,854.48
Richmond County	\$6,503,494.51	\$910,896.31	\$3,648,611.07	\$470,816.16	\$1,516,011.52	\$1,943,987.13	\$250,851.78	\$418,076.71	\$1,016,044.51
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$36,524,601.81	\$7,136,347.56	\$7,974,621.41	\$27,140,383.05	\$5,302,815.00	\$4,828,279.60	\$14,369,103.89
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,229,544.19	\$1,088,228.99	\$2,317,526.08	\$6,038,042.83	\$798,437.08	\$1,068,804.47	\$2,464,974.88
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,392,007.57	\$4,110,376.42	\$7,739,448.81	\$17,651,001.55	\$2,387,215.14	\$3,813,149.49	\$10,813,312.41
Russell	\$22,318,675.76	\$3,855,908.43	\$13,468,588.77	\$2,128,138.06	\$4,908,183.84	\$4,994,178.56	\$789,117.68	\$1,496,768.79	\$4,752,009.32
Scott	\$20,802,405.38	\$2,798,479.22	\$13,866,623.93	\$2,122,806.41	\$3,946,978.76	\$4,137,302.23	\$633,369.14	\$937,630.28	\$3,836,595.56
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,490,351.85	\$1,763,235.45	\$4,176,771.94	\$9,937,014.94	\$1,131,110.33	\$2,201,705.40	\$4,927,209.57
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,121,433.41	\$2,724,397.77	\$5,495,530.09	\$6,450,001.72	\$969,700.90	\$1,481,118.37	\$6,333,726.69
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,839,405.47	\$1,394,146.72	\$3,303,899.31	\$4,406,150.45	\$624,308.07	\$1,074,445.55	\$3,819,425.00
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,360,880.54	\$9,641,100.11	\$12,519,184.89	\$35,913,819.11	\$5,642,825.24	\$6,067,329.00	\$25,365,136.61
Stafford	\$117,943,383.85	\$14,126,369.03	\$68,218,160.44	\$10,584,047.80	\$11,969,839.73	\$35,598,854.38	\$5,523,162.37	\$5,821,196.89	\$27,638,132.15
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58	\$152,702.91	\$738,936.21	\$5,107,746.30	\$610,811.63	\$1,427,515.77	\$322,242.48
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,480,620.84	\$674,153.48	\$1,963,075.15	\$2,136,748.59	\$321,494.85	\$642,777.86	\$1,224,288.43
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,256,353.57	\$3,679,350.77	\$7,053,480.15	\$8,834,654.53	\$1,397,716.67	\$2,124,026.00	\$8,517,414.57
Warren	\$27,149,411.35	\$3,696,217.48	\$14,186,836.97	\$1,726,988.23	\$3,156,381.97	\$9,266,356.90	\$1,128,009.67	\$1,667,818.39	\$5,291,093.01
Washington	\$37,011,025.90	\$6,014,427.66	\$20,051,699.40	\$2,584,247.14	\$5,962,188.12	\$10,944,898.84	\$1,410,569.90	\$2,634,207.77	\$6,654,362.50
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,557,818.22	\$686,702.04	\$2,215,730.90	\$3,566,821.77	\$440,702.39	\$1,089,793.34	\$1,838,752.94
Wise	\$35,346,570.93	\$4,806,877.00	\$23,707,964.40	\$3,334,513.66	\$7,332,699.27	\$6,831,729.53	\$960,879.44	\$1,741,018.55	\$7,736,156.65
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,586,281.86	\$1,730,148.06	\$3,492,865.61	\$6,637,418.44	\$845,243.51	\$1,247,681.09	\$4,202,598.55
York	\$61,480,290.35	\$7,854,163.09	\$32,813,827.27	\$4,233,530.43	\$6,394,410.50	\$20,812,299.99	\$2,685,133.46	\$3,641,517.26	\$11,586,483.71
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78	\$2,270,932.81	\$5,898,796.67	\$48,195,151.13	\$9,083,731.23	\$15,426,300.35	\$4,728,210.01

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,775,037.86	\$1,301,876.19	\$2,759,652.89	\$4,341,274.84	\$726,916.37	\$996,733.47	\$2,732,280.33
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,111,518.89	\$624,110.54	\$1,132,426.14	\$1,383,694.81	\$210,038.80	\$249,854.43	\$1,287,274.36
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$8,494,270.81	\$1,519,540.02	\$5,600,742.91	\$10,419,714.52	\$1,863,982.62	\$3,908,457.08	\$3,234,818.48
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,313,629.65	\$1,150,072.45	\$1,589,626.06	\$6,163,899.30	\$1,122,798.00	\$1,071,518.46	\$2,272,877.51
Covington	\$5,721,820.86	\$559,815.46	\$3,428,603.98	\$634,123.37	\$862,832.46	\$1,733,401.41	\$320,594.14	\$276,922.52	\$1,105,746.19
Danville	\$38,506,300.92	\$6,229,143.21	\$22,477,812.63	\$3,271,001.67	\$8,535,571.28	\$9,799,345.08	\$1,426,013.94	\$3,030,791.49	\$8,430,181.24
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,174,057.43	\$1,896,715.98	\$347,694.52	\$7,586,863.92	\$1,390,778.07	\$1,305,419.01	\$631,630.50
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$7,042,562.71	\$1,122,761.03	\$2,431,295.21	\$3,560,512.73	\$567,634.98	\$941,509.11	\$6,335,258.39
Galax	\$6,708,842.33	\$656,108.51	\$4,215,123.83	\$624,984.96	\$1,313,310.31	\$1,837,609.99	\$272,466.16	\$440,256.13	\$1,513,122.66
Hampton	\$123,286,114.09	\$18,719,128.57	\$75,267,316.17	\$8,987,719.35	\$21,007,666.39	\$29,299,669.34	\$3,498,692.64	\$7,200,305.17	\$27,894,259.55
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$8,259,127.70	\$1,065,233.04	\$2,740,073.64	\$10,061,918.66	\$1,297,750.63	\$2,630,239.26	\$2,918,548.31
Hopewell	\$21,751,844.66	\$2,673,477.69	\$13,976,811.64	\$2,370,342.69	\$4,035,594.63	\$5,101,555.33	\$865,178.32	\$1,287,207.90	\$5,342,060.88
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,126,792.94	\$3,544,533.92	\$8,766,475.18	\$16,071,424.70	\$2,267,130.16	\$4,568,573.92	\$8,577,108.18
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,699,527.39	\$1,179,601.13	\$2,472,293.36	\$4,112,736.81	\$557,661.21	\$950,543.65	\$3,017,274.61
Newport News	\$161,822,793.76	\$25,718,616.13	\$98,022,228.72	\$13,255,002.79	\$36,406,142.10	\$38,081,948.90	\$5,149,610.91	\$12,505,488.75	\$41,745,104.85
Norfolk	\$182,788,801.74	\$28,373,552.93	\$111,765,757.09	\$20,377,775.35	\$53,857,025.52	\$42,649,491.72	\$7,776,100.51	\$17,869,805.40	\$53,037,618.03
Norton	\$3,555,729.68	\$630,390.49	\$1,901,177.94	\$309,250.04	\$784,769.20	\$1,024,161.25	\$166,592.46	\$243,343.87	\$614,347.28
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,106,172.92	\$2,427,333.26	\$9,359,690.88	\$5,803,843.73	\$700,673.52	\$2,352,339.97	\$5,717,526.59
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$56,817,738.81	\$9,627,908.92	\$23,877,161.69	\$16,259,738.76	\$2,755,253.68	\$6,068,916.26	\$23,937,010.40
Radford	\$7,886,017.61	\$965,322.82	\$4,627,868.61	\$873,213.34	\$1,116,495.07	\$2,292,826.18	\$432,623.87	\$357,118.62	\$1,367,018.42
Richmond City	\$142,613,462.72	\$21,100,138.57	\$66,394,880.32	\$12,729,151.29	\$32,750,865.55	\$55,118,443.84	\$10,567,245.65	\$21,545,060.10	\$26,299,469.34
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$37,329,459.35	\$7,324,768.08	\$15,559,993.52	\$25,705,764.14	\$5,043,972.35	\$8,993,607.90	\$16,232,833.32
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,369,631.96	\$914,261.14	\$4,330,236.41	\$5,189,386.37	\$643,784.43	\$1,676,907.77	\$2,655,460.39
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,541,113.84	\$4,608,142.08	\$11,471,814.43	\$18,379,745.47	\$2,197,561.77	\$4,926,311.27	\$13,605,030.47
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,382,554.56	\$39,212,057.34	\$53,247,671.82	\$115,469,490.14	\$21,319,059.27	\$26,238,529.60	\$86,843,116.46
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,229,437.14	\$1,322,227.83	\$2,398,323.23	\$4,895,661.97	\$786,588.49	\$1,169,382.35	\$3,302,984.65
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48	\$124,452.95	\$1,768,383.53	\$2,479,993.93	\$497,811.78	\$926,609.79	\$165,152.43
Winchester	\$18,649,182.25	\$2,416,297.51	\$7,072,667.88	\$1,397,353.40	\$2,482,539.62	\$9,160,216.86	\$1,809,792.35	\$2,401,282.61	\$2,973,967.97
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97	\$512,299.95	\$577,973.45	\$10,979,451.87	\$2,049,199.78	\$1,706,223.49	\$1,002,052.91
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,525,151.05	\$561,375.92	\$1,914,305.34	\$1,914,511.75	\$237,508.27	\$647,991.69	\$1,100,966.99
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$112,220,057.63	\$19,665,437.74	\$28,805,829.67	\$60,878,905.24	\$10,668,416.56	\$13,580,584.90	\$47,028,427.12
Lexington	\$3,501,347.76	\$380,387.43	\$1,692,184.69	\$108,598.43	\$534,143.19	\$1,428,775.64	\$91,693.77	\$248,176.47	\$106,590.02
Emporia	\$6,359,421.41	\$689,601.74	\$3,799,346.16	\$340,995.36	\$883,612.90	\$1,870,473.51	\$167,876.99	\$376,047.85	\$898,949.73
Salem	\$19,454,941.74	\$2,745,248.90	\$9,407,557.07	\$1,825,107.36	\$2,616,030.73	\$7,302,135.77	\$1,416,646.39	\$1,541,329.35	\$3,676,650.68
Bedford City	\$4,863,689.54	\$602,280.10	\$2,830,002.01	\$423,291.01	\$575,900.43	\$1,431,407.43	\$214,099.46	\$205,746.05	\$671,348.94
Poquoson	\$12,383,831.32	\$1,558,033.42	\$7,129,870.50	\$1,141,756.66	\$1,356,645.96	\$3,695,927.40	\$591,855.03	\$524,659.17	\$2,697,396.10
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,008,998.18	\$3,485,958.55	\$4,768,035.01	\$13,563,579.28	\$2,625,469.48	\$3,126,329.58	\$7,395,868.54
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,615,316.90	\$1,104,907.40	\$2,180,190.38	\$3,557,389.82	\$516,142.19	\$845,528.58	\$2,582,007.10
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,758,860.83	\$203,278.07	\$651,832.97	\$760,997.09	\$87,951.26	\$168,236.21	\$284,806.26
West Point	\$4,655,104.23	\$374,406.50	\$2,910,018.32	\$430,449.88	\$688,639.11	\$1,370,679.42	\$202,750.88	\$188,063.87	\$791,693.47
<u>Combined Divisions</u>									
Bedford City/County	\$63,512,617.24	\$6,831,423.30	\$29,706,587.25	\$4,636,855.14	\$6,971,459.48	\$19,319,287.95	\$3,018,463.59	\$3,736,227.88	\$10,224,988.89
Emporia/Greensville	\$13,623,377.36	\$1,459,348.00	\$8,200,910.45	\$791,835.04	\$3,072,082.30	\$2,888,921.69	\$282,362.19	\$748,181.84	\$2,239,433.18
Fairfax City/County	\$1,063,026,116.12	\$115,061,216.52	\$224,414,718.13	\$42,321,290.03	\$49,767,250.54	\$573,149,254.27	\$108,079,637.17	\$110,668,559.84	\$89,379,730.52
Lexington/Rockbridge	\$21,929,483.02	\$2,453,977.40	\$9,921,728.88	\$1,196,827.43	\$2,851,669.27	\$7,466,818.46	\$890,130.86	\$1,316,980.93	\$2,571,564.90
Wmsburg/James City	\$50,427,549.20	\$6,405,580.77	\$12,734,813.91	\$2,501,413.69	\$4,521,002.48	\$24,054,876.58	\$4,730,864.24	\$5,813,811.81	\$4,689,211.37

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 5 -- Varying Teacher Salaries

Division-Level FY 2004 Cost Summary and Impacts

Division	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$30,319,470.64	\$4,195,625.50	\$17,892,221.54	\$1,994,920.30	\$6,040,865.77	\$8,231,623.60	\$917,797.32	\$2,360,019.67	\$5,499,825.34
Albemarle	\$71,049,526.86	\$8,994,727.29	\$22,718,262.12	\$3,811,284.79	\$6,534,768.44	\$39,336,537.45	\$6,599,217.23	\$9,142,115.66	\$8,977,574.69
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,301,663.72	\$1,370,818.29	\$2,653,265.41	\$4,694,219.10	\$691,803.27	\$874,757.92	\$2,692,210.75
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,781,993.70	\$599,891.10	\$1,492,095.71	\$3,113,381.22	\$323,018.28	\$565,216.33	\$1,667,508.35
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,551,598.28	\$1,861,522.74	\$3,547,327.38	\$7,258,020.79	\$868,783.42	\$1,354,143.26	\$5,248,931.91
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,938,212.12	\$857,263.76	\$2,690,803.87	\$3,601,564.19	\$388,940.28	\$677,771.85	\$2,232,819.08
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72	\$3,718,382.33	\$7,754,147.84	\$78,102,902.88	\$14,873,529.33	\$23,512,554.34	\$7,829,104.37
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,642,912.31	\$4,273,718.24	\$7,428,818.97	\$18,094,453.78	\$2,443,852.08	\$3,521,653.78	\$11,344,929.65
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99	\$150,412.95	\$714,802.45	\$3,363,311.96	\$601,651.82	\$922,028.80	\$300,463.94
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,891,529.40	\$4,375,894.18	\$6,484,456.66	\$18,563,382.99	\$2,912,403.92	\$3,589,112.32	\$10,819,811.78
Bland	\$6,056,557.79	\$715,319.76	\$3,873,465.82	\$467,011.44	\$952,088.91	\$1,467,772.21	\$176,964.62	\$194,751.86	\$1,148,664.01
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,906,424.09	\$2,473,428.90	\$2,907,345.77	\$9,857,116.73	\$1,753,209.69	\$1,553,076.01	\$5,642,055.53
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,628,137.63	\$1,200,732.56	\$3,373,702.12	\$3,392,115.41	\$472,062.87	\$1,074,121.86	\$2,944,941.75
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,528,684.47	\$2,205,315.48	\$4,996,685.71	\$4,684,407.17	\$763,606.81	\$1,313,612.81	\$3,899,386.86
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,637,811.06	\$1,028,189.69	\$2,984,434.93	\$3,552,022.06	\$378,940.03	\$870,860.74	\$3,342,925.87
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,937,959.94	\$3,637,012.23	\$6,797,272.58	\$12,289,484.18	\$1,599,866.43	\$2,595,651.91	\$10,453,853.12
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,145,816.04	\$1,358,206.22	\$3,572,577.45	\$5,634,620.27	\$630,091.57	\$1,419,839.06	\$3,809,495.42
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,728,026.19	\$1,924,652.88	\$3,745,303.27	\$5,749,877.03	\$806,125.89	\$1,297,727.45	\$4,890,434.57
Charles City	\$5,547,980.17	\$868,431.68	\$2,785,267.26	\$299,477.01	\$917,719.53	\$1,894,281.23	\$203,676.57	\$361,270.10	\$578,248.51
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,551,161.51	\$1,102,713.88	\$4,162,488.93	\$2,803,454.76	\$361,519.13	\$818,925.05	\$3,181,465.48
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$139,194,189.86	\$22,049,431.62	\$27,934,804.06	\$94,942,378.45	\$15,039,603.91	\$17,181,685.09	\$57,648,725.63
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,796,574.01	\$606,977.80	\$1,119,150.50	\$5,132,165.40	\$649,444.89	\$814,873.76	\$1,674,862.50
Craig	\$4,242,113.87	\$564,002.12	\$2,421,668.78	\$262,917.16	\$771,212.78	\$1,256,442.98	\$136,410.24	\$193,809.05	\$523,792.07
Culpeper	\$30,793,256.16	\$4,206,391.18	\$15,954,777.67	\$2,066,403.47	\$4,322,117.50	\$10,632,087.31	\$1,377,028.41	\$2,268,939.32	\$5,670,341.92
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,627,304.77	\$500,394.59	\$1,607,246.55	\$2,377,395.15	\$257,090.41	\$644,466.14	\$1,799,768.69
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,918,246.33	\$1,255,330.48	\$2,928,740.37	\$2,751,795.97	\$387,342.22	\$643,436.95	\$2,348,262.23
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,657,452.26	\$1,658,700.81	\$3,737,547.68	\$6,520,242.16	\$690,733.76	\$1,343,833.61	\$5,560,822.90
Essex	\$9,591,619.59	\$1,208,746.85	\$4,586,269.67	\$686,099.83	\$6,959,912.30	\$3,796,603.06	\$567,966.76	\$1,026,822.01	\$1,645,673.99
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$230,204,450.88	\$43,494,716.78	\$49,877,567.66	\$583,814,116.59	\$110,305,554.72	\$110,852,660.42	\$99,286,290.60
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,110,167.04	\$3,489,727.15	\$4,170,494.82	\$30,079,452.11	\$5,492,839.51	\$5,355,689.89	\$8,064,977.07
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,241,439.35	\$827,737.69	\$1,632,757.62	\$3,892,384.99	\$444,921.74	\$624,857.00	\$2,464,213.04
Fluvanna	\$17,873,608.51	\$2,062,824.28	\$9,775,807.89	\$1,114,603.06	\$2,915,016.58	\$6,034,976.34	\$688,086.67	\$1,410,967.30	\$3,688,252.20
Franklin County	\$39,572,862.81	\$5,049,104.84	\$20,980,087.71	\$2,761,418.09	\$5,589,301.52	\$13,543,670.25	\$1,782,630.11	\$2,923,180.17	\$7,836,007.64
Frederick	\$57,884,042.82	\$7,427,124.37	\$31,076,416.07	\$3,930,929.34	\$6,914,260.14	\$19,380,502.38	\$2,451,485.56	\$3,718,032.33	\$12,437,741.36
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64	\$983,011.51	\$1,965,566.17	\$3,881,855.33	\$458,988.65	\$666,613.34	\$2,571,558.93
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,749,842.86	\$2,367,557.70	\$4,728,003.26	\$9,530,873.02	\$1,142,535.26	\$1,952,015.21	\$6,392,168.32
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,065,668.16	\$340,266.91	\$839,554.46	\$8,262,672.65	\$1,361,067.64	\$1,587,201.71	\$618,571.77
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,782,469.63	\$1,069,811.90	\$2,296,966.02	\$3,517,908.00	\$428,524.09	\$653,109.21	\$2,912,122.32
Greene	\$15,771,187.45	\$1,736,265.26	\$9,448,309.61	\$914,851.77	\$2,731,097.56	\$4,586,612.57	\$444,108.08	\$1,054,534.61	\$3,182,690.62
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,662,507.20	\$611,903.11	\$2,445,385.57	\$2,200,745.69	\$202,122.58	\$588,662.85	\$2,223,566.88
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,395,751.51	\$2,417,446.10	\$5,110,533.76	\$12,244,952.42	\$1,526,185.39	\$2,426,564.44	\$6,478,173.57
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,990,933.13	\$6,547,564.93	\$8,635,371.77	\$38,017,043.38	\$5,790,036.22	\$6,110,769.72	\$18,887,340.00
Henrico	\$241,632,203.64	\$31,055,403.92	\$100,782,056.35	\$18,495,117.45	\$24,236,710.85	\$109,794,743.37	\$20,149,089.51	\$22,543,138.25	\$46,442,535.19
Henry	\$47,218,568.24	\$6,812,882.41	\$28,005,180.85	\$3,559,744.42	\$7,497,354.64	\$12,400,504.98	\$1,576,230.79	\$2,749,488.22	\$9,249,784.48
Highland	\$2,396,798.01	\$253,591.62	\$964,014.24	\$95,110.84	\$572,898.67	\$1,179,192.16	\$116,340.56	\$286,335.64	\$229,144.23
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,421,758.93	\$2,505,157.50	\$4,029,449.61	\$8,649,363.98	\$1,502,453.28	\$2,079,537.87	\$5,770,319.00

Division Level Summary 2004

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$40,382,053.98	\$5,946,843.10	\$12,382,901.83	\$2,455,120.33	\$2,793,477.67	\$22,052,309.04	\$4,372,244.33	\$4,962,393.80	\$4,911,163.65
King George	\$15,516,307.77	\$2,109,475.57	\$8,663,494.97	\$1,019,215.62	\$2,125,833.04	\$4,743,337.23	\$558,029.23	\$963,173.36	\$2,532,469.87
King And Queen	\$6,810,226.27	\$635,175.24	\$3,692,680.52	\$425,402.95	\$1,062,900.36	\$2,482,370.52	\$285,973.22	\$483,089.40	\$1,026,570.71
King William	\$10,891,236.74	\$1,258,986.70	\$6,104,920.07	\$685,807.57	\$1,665,460.93	\$3,527,329.96	\$396,249.18	\$766,791.21	\$2,025,552.26
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,267,323.82	\$260,936.89	\$1,052,497.29	\$4,022,062.65	\$462,882.49	\$1,138,240.60	\$600,096.72
Lee	\$22,813,666.15	\$2,700,391.89	\$16,321,922.06	\$1,918,735.79	\$6,173,840.70	\$3,791,352.20	\$445,695.25	\$968,016.85	\$5,037,994.28
Loudoun	\$234,178,767.75	\$20,392,594.03	\$73,307,278.97	\$13,905,127.33	\$11,704,765.18	\$140,478,894.75	\$26,646,425.10	\$20,204,237.57	\$41,766,608.87
Louisa	\$22,196,297.64	\$3,244,058.83	\$6,398,275.82	\$725,793.68	\$2,012,612.10	\$12,553,962.99	\$1,424,069.11	\$2,939,313.42	\$1,841,181.27
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,009,236.52	\$834,644.05	\$2,071,236.93	\$2,272,061.84	\$270,551.99	\$519,354.26	\$2,343,694.06
Madison	\$11,540,876.75	\$1,379,203.48	\$6,091,923.13	\$586,098.73	\$1,332,017.54	\$4,069,750.15	\$391,547.19	\$586,593.19	\$2,164,973.39
Mathews	\$7,660,737.42	\$908,503.94	\$3,512,511.85	\$381,571.20	\$1,058,293.93	\$3,239,721.62	\$351,937.45	\$570,474.16	\$1,091,267.91
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,275,729.01	\$2,088,450.64	\$4,583,277.02	\$8,687,194.06	\$1,050,188.73	\$1,941,279.23	\$5,739,450.93
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,083,009.25	\$307,679.86	\$1,096,008.65	\$4,017,426.61	\$400,933.36	\$724,449.14	\$929,834.82
Montgomery	\$51,445,771.73	\$7,832,033.63	\$26,988,181.13	\$3,466,831.30	\$6,867,221.72	\$16,625,556.96	\$2,135,675.65	\$3,526,093.57	\$9,885,988.33
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,856,438.23	\$610,032.57	\$1,559,022.48	\$4,926,878.11	\$618,880.75	\$1,129,625.56	\$1,440,829.00
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,228,779.14	\$703,046.09	\$1,299,556.46	\$5,299,434.27	\$515,404.67	\$698,446.67	\$2,517,028.68
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,842,702.96	\$748,787.08	\$2,516,580.93	\$3,264,686.94	\$357,249.97	\$894,104.28	\$2,213,703.93
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,589,432.21	\$314,886.22	\$1,112,878.17	\$4,260,917.55	\$518,146.10	\$1,096,595.35	\$783,632.87
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,769,721.71	\$1,058,852.98	\$3,184,114.24	\$3,404,120.94	\$368,942.30	\$900,624.53	\$3,143,279.41
Orange	\$23,844,455.33	\$2,774,555.48	\$12,022,484.85	\$2,142,541.14	\$2,723,314.06	\$9,047,415.00	\$1,612,350.45	\$1,621,286.01	\$4,862,356.86
Page	\$19,459,606.33	\$2,580,175.11	\$11,667,062.86	\$1,533,107.96	\$3,115,644.94	\$5,212,368.36	\$684,930.18	\$1,151,599.69	\$3,982,577.51
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,552,074.60	\$1,240,044.77	\$2,625,215.84	\$3,652,969.78	\$529,678.04	\$771,380.12	\$2,619,426.13
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$32,193,706.49	\$3,993,248.84	\$7,875,799.85	\$12,550,847.35	\$1,556,784.29	\$2,571,895.65	\$11,665,794.13
Powhatan	\$21,228,232.95	\$2,550,868.53	\$11,142,915.61	\$1,308,306.20	\$2,102,681.83	\$7,534,448.80	\$884,630.77	\$1,132,951.79	\$3,973,833.18
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,512,667.81	\$829,923.72	\$2,984,924.38	\$4,119,277.30	\$401,483.70	\$1,156,931.43	\$2,787,636.35
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,649,846.54	\$2,410,596.78	\$6,462,313.43	\$7,730,921.11	\$902,482.91	\$1,506,613.18	\$7,423,827.05
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,978,889.79	\$32,966,396.49	\$41,610,762.79	\$118,167,181.23	\$22,262,949.28	\$26,262,873.61	\$81,981,330.63
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,030,352.61	\$2,249,645.92	\$4,052,746.74	\$7,742,971.74	\$1,086,622.68	\$1,625,283.44	\$5,534,881.28
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,483,198.60	\$184,007.91	\$643,561.66	\$3,684,740.77	\$457,134.64	\$742,751.69	\$432,713.09
Richmond County	\$6,598,702.50	\$910,896.31	\$3,710,724.76	\$480,004.47	\$1,521,834.27	\$1,977,081.43	\$255,747.32	\$421,179.41	\$1,093,169.26
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$37,489,896.00	\$7,329,090.45	\$8,054,163.00	\$27,857,665.44	\$5,446,036.71	\$4,879,102.11	\$15,606,682.56
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,395,377.25	\$1,112,182.74	\$2,332,143.30	\$6,159,715.07	\$816,012.03	\$1,078,242.18	\$2,669,378.91
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,345,509.36	\$4,239,878.39	\$7,829,250.25	\$18,204,774.17	\$2,462,427.00	\$3,861,589.07	\$11,986,117.61
Russell	\$22,564,400.37	\$3,855,908.43	\$13,647,844.87	\$2,158,776.72	\$4,928,020.23	\$5,060,647.07	\$800,478.55	\$1,501,875.10	\$4,981,740.47
Scott	\$21,146,346.02	\$2,798,479.22	\$14,131,527.01	\$2,168,155.03	\$3,963,320.52	\$4,216,339.79	\$646,899.54	\$941,450.11	\$4,163,189.02
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$15,936,709.39	\$1,817,371.73	\$4,218,260.88	\$10,223,351.99	\$1,165,838.60	\$2,226,832.59	\$5,469,192.34
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,511,121.33	\$2,789,252.62	\$5,527,217.71	\$6,588,704.20	\$992,784.83	\$1,490,847.10	\$6,819,957.09
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,146,131.36	\$1,444,947.72	\$3,332,895.88	\$4,543,504.31	\$647,057.09	\$1,087,774.86	\$4,205,948.46
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,700,655.85	\$10,374,303.78	\$12,896,410.46	\$38,453,839.79	\$6,071,960.93	\$6,314,183.89	\$30,815,341.15
Stafford	\$126,099,795.91	\$14,126,369.03	\$73,577,738.80	\$11,474,636.36	\$12,455,412.82	\$38,395,688.08	\$5,987,905.66	\$6,106,741.44	\$34,373,872.17
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67	\$153,752.83	\$739,548.21	\$5,159,278.69	\$615,011.33	\$1,429,963.77	\$336,787.50
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,468,994.81	\$670,332.52	\$1,961,764.90	\$2,131,204.29	\$319,672.68	\$641,073.14	\$1,207,531.18
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,046,533.52	\$3,645,304.78	\$7,039,730.80	\$8,754,947.81	\$1,384,783.23	\$2,111,223.09	\$8,259,799.19
Warren	\$28,132,467.39	\$3,696,217.48	\$14,781,487.58	\$1,801,937.20	\$3,208,810.03	\$9,654,762.34	\$1,176,963.77	\$1,703,450.35	\$6,013,120.64
Washington	\$37,467,250.70	\$6,014,427.66	\$20,346,831.22	\$2,621,583.02	\$5,988,833.65	\$11,105,991.82	\$1,430,949.08	\$2,642,752.62	\$7,013,475.72
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,621,958.78	\$693,462.27	\$2,227,723.25	\$3,607,985.04	\$445,040.88	\$1,096,360.64	\$1,921,646.07
Wise	\$35,927,942.06	\$4,806,877.00	\$24,159,282.80	\$3,399,085.23	\$7,365,592.60	\$6,961,782.25	\$979,486.49	\$1,748,190.67	\$8,284,939.96
Wythe	\$23,844,950.44	\$3,161,521.94	\$13,895,127.27	\$1,771,921.01	\$3,514,676.59	\$6,788,301.23	\$865,651.20	\$1,256,703.40	\$4,575,027.89
York	\$63,052,774.67	\$7,854,163.09	\$33,776,030.42	\$4,365,801.73	\$6,474,220.48	\$21,422,581.15	\$2,769,027.05	\$3,687,510.40	\$12,760,768.13
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80	\$2,375,120.78	\$5,945,338.21	\$50,266,055.19	\$9,500,483.13	\$15,673,447.66	\$5,396,665.55

Division Level Summary 2004

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,007,380.51	\$1,334,752.52	\$2,768,490.08	\$4,471,005.82	\$745,273.22	\$1,000,834.32	\$3,006,336.51
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,223,409.80	\$640,862.08	\$1,139,843.46	\$1,421,350.69	\$215,676.38	\$252,634.20	\$1,423,334.13
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$8,654,192.29	\$1,546,963.08	\$5,624,919.40	\$10,615,886.29	\$1,897,621.82	\$3,934,116.15	\$3,446,339.52
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$6,538,743.33	\$1,191,023.22	\$1,608,342.11	\$6,383,674.32	\$1,162,777.61	\$1,091,200.14	\$2,557,658.01
Covington	\$5,922,016.98	\$559,815.46	\$3,561,574.25	\$660,432.56	\$872,539.90	\$1,800,627.27	\$333,895.29	\$282,796.63	\$1,274,733.09
Danville	\$39,095,722.92	\$6,229,143.21	\$22,888,286.11	\$3,327,789.90	\$8,584,347.57	\$9,978,293.60	\$1,450,771.13	\$3,047,475.31	\$8,946,219.24
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90	\$365,957.76	\$725,787.73	\$7,984,907.61	\$1,463,831.05	\$1,306,507.01	\$749,676.66
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$7,271,764.57	\$1,160,485.16	\$2,453,639.63	\$3,676,390.46	\$586,707.19	\$953,872.20	\$6,624,528.81
Galax	\$6,955,763.11	\$656,108.51	\$4,387,079.47	\$649,120.17	\$1,326,302.25	\$1,912,575.14	\$282,988.06	\$446,637.20	\$1,722,205.44
Hampton	\$125,498,767.49	\$18,719,128.57	\$76,859,984.10	\$9,176,244.99	\$21,172,250.22	\$29,919,654.83	\$3,572,080.92	\$7,252,611.33	\$29,840,036.96
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$8,502,471.20	\$1,099,572.25	\$2,765,930.97	\$10,358,378.84	\$1,339,585.36	\$2,662,309.35	\$3,222,088.36
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,348,015.34	\$2,432,421.88	\$4,068,029.75	\$5,237,045.19	\$887,837.31	\$1,298,064.28	\$5,807,778.89
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$25,556,789.66	\$3,611,227.29	\$8,818,455.24	\$16,346,456.22	\$2,309,788.11	\$4,594,309.61	\$9,125,778.33
Martinsville	\$15,320,862.73	\$2,102,298.45	\$8,975,405.14	\$1,215,519.14	\$2,493,397.57	\$4,243,159.13	\$574,641.60	\$960,403.92	\$3,350,174.59
Newport News	\$164,781,352.99	\$25,718,616.13	\$100,152,983.08	\$13,539,295.22	\$36,687,464.24	\$38,909,753.77	\$5,260,059.43	\$12,598,873.12	\$44,441,473.78
Norfolk	\$185,762,495.08	\$28,373,552.93	\$113,918,116.33	\$20,766,379.80	\$54,233,373.67	\$43,470,825.82	\$7,924,390.86	\$17,994,600.58	\$55,954,929.87
Norton	\$3,523,088.81	\$630,390.49	\$1,879,964.64	\$304,930.07	\$785,432.10	\$1,012,733.68	\$164,265.30	\$243,700.98	\$589,476.91
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,170,746.76	\$2,445,571.39	\$9,395,574.31	\$5,822,483.60	\$705,938.13	\$2,359,694.25	\$5,836,221.99
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,180,499.65	\$9,720,005.14	\$24,002,309.53	\$16,363,551.35	\$2,781,609.19	\$6,096,142.79	\$24,517,015.30
Radford	\$7,950,014.09	\$965,322.82	\$4,670,663.06	\$878,329.41	\$1,116,996.75	\$2,314,028.22	\$435,158.57	\$356,655.58	\$1,415,430.62
Richmond City	\$144,523,906.15	\$21,100,138.57	\$67,438,746.61	\$12,946,056.93	\$32,942,060.25	\$55,985,020.98	\$10,747,312.27	\$21,673,692.62	\$27,751,435.97
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$38,291,284.48	\$7,519,920.25	\$15,671,976.03	\$26,368,094.92	\$5,178,357.78	\$9,063,270.68	\$17,501,793.14
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,538,213.69	\$936,377.11	\$4,350,867.38	\$5,308,094.58	\$659,357.57	\$1,690,569.25	\$2,866,789.06
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,605,582.05	\$4,847,872.88	\$11,655,837.35	\$19,364,262.95	\$2,311,886.21	\$5,018,253.00	\$16,093,252.39
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,888,802.75	\$40,040,187.80	\$53,705,064.40	\$117,919,475.65	\$21,769,302.48	\$26,429,681.35	\$92,634,887.69
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,473,637.26	\$1,365,833.63	\$2,424,145.41	\$5,040,935.72	\$812,529.42	\$1,184,555.44	\$3,616,612.75
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22	\$123,410.16	\$1,768,723.53	\$2,499,180.87	\$493,640.62	\$927,969.79	\$169,246.37
Winchester	\$18,997,385.43	\$2,416,297.51	\$7,224,380.01	\$1,428,107.12	\$2,496,547.59	\$9,356,707.91	\$1,849,623.24	\$2,417,848.42	\$3,170,441.78
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91	\$532,712.24	\$581,487.68	\$11,400,491.66	\$2,130,848.95	\$1,739,062.26	\$1,131,239.38
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,383,043.26	\$541,774.83	\$1,902,287.40	\$1,854,388.45	\$229,215.39	\$641,099.34	\$927,240.18
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$116,650,040.62	\$20,460,118.43	\$29,219,921.11	\$63,282,152.22	\$11,099,527.46	\$13,802,211.48	\$52,667,182.24
Lexington	\$3,669,130.57	\$380,387.43	\$1,783,156.53	\$115,299.55	\$534,604.06	\$1,505,586.61	\$97,351.78	\$248,565.60	\$204,723.85
Emporia	\$6,560,768.05	\$689,601.74	\$3,934,268.55	\$355,510.97	\$894,945.62	\$1,936,897.77	\$175,023.23	\$382,660.06	\$1,059,720.43
Salem	\$19,823,959.63	\$2,745,248.90	\$9,615,314.14	\$1,866,347.03	\$2,632,331.04	\$7,463,396.59	\$1,448,656.57	\$1,551,977.34	\$3,941,947.74
Bedford City	\$4,978,211.24	\$602,280.10	\$2,906,055.87	\$424,885.46	\$575,900.43	\$1,469,875.27	\$214,905.93	\$205,746.05	\$748,997.24
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,321,158.55	\$1,175,262.80	\$1,371,682.29	\$3,795,085.83	\$609,223.68	\$532,236.32	\$2,937,226.62
Manassas	\$37,494,343.76	\$4,351,727.89	\$18,904,548.09	\$3,670,111.01	\$4,845,309.27	\$14,238,067.78	\$2,764,164.96	\$3,189,979.79	\$8,552,845.15
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,221,285.48	\$1,198,219.40	\$2,230,063.86	\$3,840,459.65	\$559,731.60	\$872,467.19	\$3,331,161.16
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,734,909.12	\$198,742.73	\$651,832.97	\$750,634.03	\$85,988.98	\$168,236.21	\$256,319.22
West Point	\$4,800,300.86	\$374,406.50	\$3,008,722.99	\$445,786.59	\$695,840.73	\$1,417,171.38	\$209,974.80	\$192,254.41	\$912,936.46
<u>Combined Divisions</u>									
Bedford City/County	\$65,590,356.32	\$6,831,423.30	\$30,797,585.27	\$4,800,779.64	\$7,060,357.10	\$20,033,258.26	\$3,127,309.85	\$3,794,858.37	\$11,568,809.02
Emporia/Greensville	\$13,906,901.45	\$1,459,348.00	\$8,397,416.32	\$810,645.85	\$3,097,218.53	\$2,951,379.73	\$288,111.56	\$756,899.06	\$2,479,886.10
Fairfax City/County	\$1,099,794,231.25	\$115,061,216.52	\$233,054,573.80	\$44,027,429.02	\$50,459,055.34	\$595,214,608.25	\$112,436,403.66	\$112,591,722.68	\$100,417,529.98
Lexington/Rockbridge	\$22,438,658.95	\$2,453,977.40	\$10,178,533.78	\$1,227,482.29	\$2,866,747.36	\$7,665,301.68	\$913,363.80	\$1,326,807.77	\$2,874,102.76
Wmsburg/James City	\$51,409,183.18	\$6,405,580.77	\$13,007,697.05	\$2,578,530.49	\$4,562,201.20	\$24,551,489.92	\$4,865,884.95	\$5,890,363.59	\$5,080,410.02

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 6 -- Meeting SOQ Costs (with Pop. Density Adjustment)

Division-Level FY 2003 Cost Summary and Impacts

Division	Total SOQ Cost	State			Local			Difference in State Cost From FY 02	
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ		Non-SOQ Cost
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,489,385.30		\$4,970,036.69	\$8,046,291.88		\$1,778,686.33	\$2,031,239.73
Albemarle	\$68,710,906.26	\$8,994,727.29	\$21,862,093.12		\$5,579,898.90	\$37,854,085.85		\$6,745,219.99	\$3,355,251.36
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,090,001.84		\$2,369,814.24	\$4,587,400.87		\$702,610.71	\$826,279.41
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,638,642.63		\$1,311,209.50	\$3,036,192.19		\$444,281.90	\$743,379.98
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,129,556.10		\$2,749,445.03	\$7,061,051.26		\$901,064.47	\$2,167,484.64
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,792,432.89		\$2,368,165.93	\$3,535,424.20		\$501,656.70	\$907,138.15
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21		\$7,067,233.52	\$75,410,744.82		\$18,738,706.90	\$2,750,768.21
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,924,103.07		\$5,506,204.38	\$17,683,415.12		\$2,170,240.55	\$4,429,787.59
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58		\$711,666.45	\$3,313,846.31		\$909,484.80	\$134,548.58
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,876,585.24		\$4,819,521.42	\$17,887,880.52		\$2,200,969.95	\$3,764,038.20
Bland	\$5,930,768.88	\$715,319.76	\$3,782,243.70		\$911,843.95	\$1,433,205.42		\$178,225.12	\$550,185.50
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,462,580.70		\$2,251,153.03	\$9,542,512.77		\$961,466.27	\$2,068,590.49
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,495,063.58		\$2,824,817.08	\$3,339,797.91		\$831,675.99	\$1,062,250.09
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,803,082.63		\$4,224,052.33	\$4,779,419.57		\$1,006,791.42	\$1,195,836.16
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,384,100.61		\$2,442,270.07	\$3,458,516.89		\$645,626.14	\$1,518,860.86
Campbell	\$45,036,428.70	\$6,145,410.12	\$27,009,812.40		\$4,819,460.91	\$11,881,206.17		\$1,565,498.43	\$3,910,881.69
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,873,261.19		\$2,715,674.63	\$5,508,178.12		\$961,745.09	\$1,321,831.54
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,369,736.26		\$3,001,853.46	\$5,599,810.08		\$926,575.48	\$1,864,041.94
Charles City	\$5,500,875.41	\$868,431.68	\$2,757,230.51		\$874,291.10	\$1,875,213.22		\$329,471.13	\$207,306.31
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,369,522.78		\$3,586,693.42	\$2,743,905.42		\$609,524.32	\$1,321,317.36
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$134,645,363.36		\$18,962,825.73	\$91,839,688.55		\$9,456,731.99	\$22,078,489.17
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,639,294.33		\$1,004,102.06	\$4,963,881.68		\$650,234.09	\$795,556.57
Craig	\$4,162,799.55	\$564,002.12	\$2,369,448.23		\$771,212.78	\$1,229,349.20		\$193,809.05	\$208,654.36
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,412,613.85		\$3,434,373.47	\$10,270,795.33		\$1,531,350.77	\$2,174,030.59
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,401,342.44		\$1,349,273.25	\$2,261,301.28		\$498,719.47	\$815,438.48
Dickenson	\$13,844,840.60	\$1,955,765.56	\$9,085,631.15		\$2,622,610.26	\$2,803,443.90		\$529,615.33	\$954,186.46
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$15,078,086.57		\$2,870,510.31	\$6,278,976.56		\$911,863.51	\$2,455,719.04
Essex	\$9,327,371.17	\$1,208,746.85	\$4,441,699.37		\$6,763,811.57	\$3,676,924.96		\$841,415.33	\$618,903.13
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$227,685,072.04		\$42,333,935.22	\$556,154,585.52		\$74,205,192.38	\$45,728,562.53
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,374,152.09		\$3,382,539.69	\$28,920,962.68		\$3,568,939.76	\$3,051,279.84
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,979,772.16		\$1,366,558.31	\$3,751,734.85		\$449,829.26	\$1,108,608.85
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,255,080.90		\$2,380,365.14	\$5,713,511.85		\$1,011,197.18	\$1,518,270.72
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,342,124.53		\$4,182,329.97	\$13,131,833.89		\$1,828,559.04	\$3,029,654.83
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,889,193.45		\$5,100,319.17	\$18,640,102.62		\$2,302,753.01	\$5,505,648.43
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97		\$1,650,363.93	\$3,799,124.10		\$484,849.33	\$1,096,160.51
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,476,705.42		\$3,662,555.74	\$9,399,062.44		\$1,323,079.69	\$2,686,025.65
Goochland	\$11,574,136.94	\$1,595,115.21	\$1,995,804.35		\$829,551.80	\$7,983,217.38		\$1,547,191.04	\$198,438.37
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,521,947.88		\$1,944,552.35	\$3,413,553.35		\$485,005.90	\$1,229,374.99
Greene	\$15,294,298.06	\$1,736,265.26	\$9,127,267.68		\$2,299,917.30	\$4,430,765.12		\$800,481.09	\$1,515,616.66
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,442,049.62		\$1,916,105.87	\$2,127,924.60		\$399,875.99	\$861,926.48
Halifax	\$35,645,982.22	\$4,653,166.98	\$18,998,595.74		\$3,833,835.85	\$11,994,219.49		\$1,464,233.88	\$2,386,873.78
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,897,721.88		\$6,268,456.18	\$36,166,008.82		\$3,367,856.26	\$7,879,648.23
Henrico	\$231,976,979.40	\$31,055,403.92	\$96,161,066.03		\$18,318,228.53	\$104,760,509.46		\$14,093,948.59	\$17,407,945.09
Henry	\$46,816,618.01	\$6,812,882.41	\$27,726,589.15		\$5,679,251.11	\$12,277,146.46		\$1,796,426.09	\$3,593,344.83
Highland	\$2,389,551.54	\$253,591.62	\$960,754.77		\$572,898.67	\$1,175,205.15		\$286,335.64	\$130,773.92
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,055,306.68		\$3,161,611.32	\$8,429,586.43		\$1,449,175.52	\$2,030,870.96

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$39,636,541.19	\$5,946,843.10	\$12,114,815.43		\$2,181,768.14	\$21,574,882.65		\$3,401,457.20	\$1,576,247.38
King George	\$15,266,186.87	\$2,109,475.57	\$8,501,866.84		\$1,617,051.84	\$4,654,844.46		\$635,392.63	\$842,844.93
King And Queen	\$6,596,343.26	\$635,175.24	\$3,564,778.48		\$1,036,556.52	\$2,396,389.55		\$461,459.37	\$446,921.89
King William	\$10,551,040.90	\$1,258,986.70	\$5,889,303.95		\$1,430,501.42	\$3,402,750.25		\$605,387.67	\$889,169.06
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,255,841.12		\$967,186.71	\$4,001,693.19		\$986,906.02	\$242,366.55
Lee	\$22,681,036.22	\$2,700,391.89	\$16,214,292.87		\$5,266,102.04	\$3,766,351.45		\$727,627.70	\$2,103,890.64
Loudoun	\$211,306,556.73	\$20,392,594.03	\$65,464,397.81		\$8,819,692.90	\$125,449,564.90		\$11,414,538.10	\$17,133,528.11
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,236,333.77		\$1,794,518.58	\$12,236,218.86		\$2,349,023.80	\$735,352.01
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,914,101.38		\$1,705,974.52	\$2,241,223.54		\$387,453.91	\$1,048,652.47
Madison	\$11,260,154.86	\$1,379,203.48	\$5,923,630.35		\$1,155,907.58	\$3,957,321.03		\$438,120.20	\$1,234,471.92
Mathews	\$7,520,044.46	\$908,503.94	\$3,439,323.38		\$1,021,995.68	\$3,172,217.14		\$528,336.91	\$600,209.98
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$16,844,799.81		\$3,508,374.38	\$8,470,498.97		\$1,305,993.70	\$2,145,168.45
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,041,972.83		\$1,064,390.21	\$3,963,952.62		\$683,247.59	\$549,500.09
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,342,403.06		\$5,207,241.76	\$16,227,737.63		\$2,276,664.33	\$4,113,399.00
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,791,831.69		\$1,372,204.61	\$4,861,334.48		\$904,789.44	\$579,372.01
New Kent	\$13,866,190.81	\$1,726,695.77	\$7,004,488.64		\$1,076,187.22	\$5,135,006.40		\$488,008.36	\$1,366,322.85
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,842,089.04		\$2,234,167.74	\$3,264,394.03		\$735,234.33	\$1,181,889.74
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,544,047.87		\$1,040,309.73	\$4,186,237.49		\$977,183.79	\$350,793.87
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,475,188.13		\$2,493,507.07	\$3,301,494.89		\$631,658.36	\$1,099,285.69
Orange	\$22,953,838.39	\$2,774,555.48	\$11,514,298.83		\$2,194,984.94	\$8,664,984.08		\$1,106,385.00	\$1,683,300.57
Page	\$19,092,194.74	\$2,580,175.11	\$11,413,107.97		\$2,466,993.02	\$5,098,911.66		\$810,105.95	\$1,546,862.73
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,493,607.59		\$2,248,367.92	\$3,627,995.93		\$579,571.51	\$944,066.44
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,520,433.95		\$5,943,408.82	\$12,288,369.32		\$1,676,578.52	\$5,066,881.73
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,572,474.80		\$1,618,611.76	\$7,148,736.73		\$714,446.50	\$1,611,016.11
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,309,361.37		\$2,396,866.17	\$4,020,897.38		\$833,522.48	\$1,166,587.99
Prince George	\$31,571,755.64	\$3,847,535.12	\$20,172,142.85		\$5,167,210.73	\$7,552,077.67		\$934,340.61	\$3,240,423.89
Prince William	\$312,760,006.92	\$35,908,334.12	\$165,252,763.49		\$30,983,513.94	\$111,598,909.31		\$17,262,471.67	\$28,661,558.99
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,656,517.95		\$3,187,939.29	\$7,562,402.34		\$1,117,806.52	\$2,046,593.25
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,446,426.14		\$636,002.00	\$3,593,386.19		\$723,971.07	\$204,373.05
Richmond County	\$6,503,494.51	\$910,896.31	\$3,648,611.07		\$1,412,460.75	\$1,943,987.13		\$353,580.26	\$441,677.58
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$36,524,601.81		\$5,991,456.40	\$27,140,383.05		\$2,922,541.07	\$5,249,591.33
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,229,544.19		\$1,961,533.61	\$6,038,042.83		\$744,467.23	\$1,020,753.41
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,392,007.57		\$5,639,602.73	\$17,651,001.55		\$2,321,803.87	\$4,603,089.91
Russell	\$22,318,675.76	\$3,855,908.43	\$13,468,588.77		\$3,847,107.07	\$4,994,178.56		\$1,046,385.92	\$1,562,794.49
Scott	\$20,802,405.38	\$2,798,479.22	\$13,866,623.93		\$3,336,039.53	\$4,137,302.23		\$716,286.80	\$1,102,849.92
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,490,351.85		\$3,312,814.00	\$9,937,014.94		\$1,510,666.92	\$2,300,016.19
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,121,433.41		\$4,490,294.80	\$6,450,001.72		\$1,053,576.98	\$2,604,093.63
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,839,405.47		\$2,843,550.16	\$4,406,150.45		\$828,135.03	\$1,964,929.12
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,360,880.54		\$8,965,846.08	\$35,913,819.11		\$3,444,621.73	\$12,170,697.69
Stafford	\$117,943,383.85	\$14,126,369.03	\$68,218,160.44		\$7,862,294.68	\$35,598,854.38		\$3,118,721.68	\$12,946,539.30
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58		\$727,596.21	\$5,107,746.30		\$1,382,155.77	\$158,199.58
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,480,620.84		\$1,814,189.54	\$2,136,748.59		\$561,511.30	\$401,249.33
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,256,353.57		\$5,653,203.97	\$8,834,654.53		\$1,493,500.10	\$3,437,787.62
Warren	\$27,149,411.35	\$3,696,217.48	\$14,186,836.97		\$2,388,358.36	\$9,266,356.90		\$1,039,734.90	\$2,796,081.18
Washington	\$37,011,025.90	\$6,014,427.66	\$20,051,699.40		\$4,704,273.93	\$10,944,898.84		\$1,788,932.41	\$2,812,201.17
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,557,818.22		\$1,792,014.82	\$3,566,821.77		\$787,106.78	\$728,334.82
Wise	\$35,346,570.93	\$4,806,877.00	\$23,707,964.40		\$5,923,991.43	\$6,831,729.53		\$1,259,642.24	\$2,992,935.15
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,586,281.86		\$2,866,532.71	\$6,637,418.44		\$864,083.47	\$1,846,117.59
York	\$61,480,290.35	\$7,854,163.09	\$32,813,827.27		\$4,568,557.54	\$20,812,299.99		\$2,152,772.16	\$5,527,100.31
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78		\$5,404,506.24	\$48,195,151.13		\$12,292,978.08	\$1,962,986.78

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,775,037.86		\$2,504,907.11	\$4,341,274.84		\$816,268.98	\$1,175,658.37
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,111,518.89		\$1,071,107.59	\$1,383,694.81		\$224,637.21	\$601,845.27
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$9,127,789.45		\$5,141,109.19	\$9,786,195.87		\$2,788,601.39	\$1,889,163.39
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,375,268.64		\$1,358,127.78	\$6,102,260.31		\$758,010.53	\$952,945.77
Covington	\$5,721,820.86	\$559,815.46	\$3,428,603.98		\$828,505.53	\$1,733,401.41		\$256,381.97	\$437,295.89
Danville	\$38,506,300.92	\$6,229,143.21	\$22,477,812.63		\$6,506,236.14	\$9,799,345.08		\$2,013,390.80	\$3,129,844.43
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,896,715.98		\$720,595.73	\$7,586,863.92		\$1,285,739.01	\$279,015.98
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$7,042,562.71		\$2,164,902.37	\$3,560,512.73		\$790,372.37	\$4,946,104.53
Galax	\$6,708,842.33	\$656,108.51	\$4,215,123.83		\$1,183,941.67	\$1,837,609.99		\$375,403.63	\$758,769.05
Hampton	\$123,286,114.09	\$18,719,128.57	\$76,319,174.30		\$15,467,085.00	\$28,247,811.21		\$4,418,303.92	\$14,417,816.94
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$8,372,827.38		\$2,355,924.85	\$9,948,218.98		\$1,974,661.92	\$1,582,866.16
Hopewell	\$21,751,844.66	\$2,673,477.69	\$14,042,111.55		\$3,191,314.38	\$5,036,255.42		\$909,475.66	\$2,192,737.84
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,126,792.94		\$6,942,424.71	\$16,071,424.70		\$3,165,062.43	\$3,208,523.79
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,699,527.39		\$2,079,312.13	\$4,112,736.81		\$723,276.73	\$1,444,692.25
Newport News	\$161,822,793.76	\$25,718,616.13	\$99,023,783.98		\$25,663,333.46	\$37,080,393.64		\$7,507,367.73	\$18,748,848.69
Norfolk	\$182,788,801.74	\$28,373,552.93	\$115,318,459.76		\$42,917,697.31	\$39,096,789.06		\$11,650,448.42	\$25,273,217.13
Norton	\$3,555,729.68	\$630,390.49	\$1,901,177.94		\$773,619.45	\$1,024,161.25		\$237,337.52	\$293,947.49
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,106,172.92		\$7,480,402.26	\$5,803,843.73		\$1,747,449.18	\$1,410,904.71
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$57,585,198.48		\$18,435,986.72	\$15,492,279.09		\$4,054,651.74	\$9,635,386.17
Radford	\$7,886,017.61	\$965,322.82	\$4,627,868.61		\$1,003,546.33	\$2,292,826.18		\$286,883.47	\$380,856.34
Richmond City	\$142,613,462.72	\$21,100,138.57	\$69,354,740.75		\$28,165,960.93	\$52,158,583.40		\$15,236,484.92	\$11,945,273.86
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$37,635,357.94		\$12,640,880.21	\$25,399,865.54		\$6,471,404.18	\$6,294,850.52
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,369,631.96		\$3,890,496.67	\$5,189,386.37		\$1,310,383.51	\$1,301,459.51
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,541,113.84		\$8,855,760.54	\$18,379,745.47		\$3,426,769.58	\$6,380,834.50
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,382,554.56		\$37,774,071.47	\$115,469,490.14		\$15,948,545.62	\$32,157,458.78
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,229,437.14		\$1,796,172.28	\$4,895,661.97		\$753,303.51	\$1,378,605.87
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48		\$1,761,963.53	\$2,479,993.93		\$900,929.79	\$34,279.48
Winchester	\$18,649,182.25	\$2,416,297.51	\$7,185,338.55		\$2,177,664.93	\$9,047,546.19		\$1,832,574.05	\$1,384,410.54
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97		\$558,923.45	\$10,979,451.87		\$1,630,023.49	\$470,702.97
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,525,151.05		\$1,789,036.27	\$1,914,511.75		\$586,838.74	\$414,322.00
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$112,220,057.63		\$21,156,302.30	\$60,878,905.24		\$8,475,674.29	\$19,713,462.01
Lexington	\$3,501,347.76	\$380,387.43	\$1,739,620.04		\$532,794.73	\$1,381,340.29		\$232,323.75	\$44,078.48
Emporia	\$6,359,421.41	\$689,601.74	\$3,799,346.16		\$837,804.81	\$1,870,473.51		\$347,757.62	\$512,146.27
Salem	\$19,454,941.74	\$2,745,248.90	\$9,407,557.07		\$2,201,078.99	\$7,302,135.77		\$1,116,739.74	\$1,436,591.58
Bedford City	\$4,863,689.54	\$602,280.10	\$2,830,002.01		\$575,900.43	\$1,431,407.43		\$205,746.05	\$248,057.93
Poquoson	\$12,383,831.32	\$1,558,033.42	\$7,129,870.50		\$1,064,791.79	\$3,695,927.40		\$334,028.32	\$1,263,785.27
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,394,203.84		\$3,941,902.61	\$13,178,373.63		\$2,203,836.09	\$3,468,983.23
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,813,107.77		\$1,922,520.92	\$3,359,598.95		\$639,347.03	\$1,417,221.11
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,758,860.83		\$651,832.97	\$760,997.09		\$168,236.21	\$81,528.19
West Point	\$4,655,104.23	\$374,406.50	\$2,910,018.32		\$688,063.27	\$1,370,679.42		\$187,724.86	\$360,667.74
<u>Combined Divisions</u>									
Bedford City/County	\$55,857,298.51	\$6,831,423.30	\$29,706,587.25		\$5,395,421.85	\$19,319,287.95		\$2,406,716.00	\$4,012,096.12
Emporia/Greensville	\$12,549,180.14	\$1,459,348.00	\$8,200,910.45		\$2,567,938.83	\$2,888,921.69		\$568,112.20	\$943,454.67
Fairfax City/County	\$912,625,188.92	\$115,061,216.52	\$230,429,935.01		\$42,892,858.67	\$567,134,037.39		\$75,835,215.86	\$46,199,265.50
Lexington/Rockbridge	\$19,842,524.74	\$2,453,977.40	\$9,969,164.23		\$2,494,328.34	\$7,419,383.11		\$976,790.98	\$1,064,831.89
Wmsburg/James City	\$43,195,271.27	\$6,405,580.77	\$12,734,813.91		\$3,943,731.67	\$24,054,876.58		\$4,302,386.99	\$1,610,526.86

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 6 -- Meeting SOQ Costs (with Pop. Density Adjustment)

Division-Level FY 2004 Cost Summary and Impacts

Division	Total SOQ Cost	State			Local			Difference in State Cost From FY 02	
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ		Non-SOQ Cost
Accomack	\$30,319,470.64	\$4,195,625.50	\$17,892,221.54		\$4,970,036.69	\$8,231,623.60		\$1,778,686.33	\$2,434,075.96
Albemarle	\$71,049,526.86	\$8,994,727.29	\$22,718,262.12		\$5,579,898.90	\$39,336,537.45		\$6,745,219.99	\$4,211,420.36
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,301,663.72		\$2,369,814.24	\$4,694,219.10		\$702,610.71	\$1,037,941.29
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,781,993.70		\$1,311,209.50	\$3,113,381.22		\$444,281.90	\$886,731.05
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,551,598.28		\$2,749,445.03	\$7,258,020.79		\$901,064.47	\$2,589,526.82
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,938,212.12		\$2,368,165.93	\$3,601,564.19		\$501,656.70	\$1,052,917.38
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72		\$7,067,233.52	\$78,102,902.88		\$18,738,706.90	\$3,423,807.72
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,642,912.31		\$5,506,204.38	\$18,094,453.78		\$2,170,240.55	\$5,148,596.83
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99		\$711,666.45	\$3,363,311.96		\$909,484.80	\$146,914.99
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,891,529.40		\$4,819,521.42	\$18,563,382.99		\$2,200,969.95	\$4,778,982.36
Bland	\$6,056,557.79	\$715,319.76	\$3,873,465.82		\$911,843.95	\$1,467,772.21		\$178,225.12	\$641,407.61
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,906,424.09		\$2,251,153.03	\$9,857,116.73		\$961,466.27	\$2,512,433.88
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,628,137.63		\$2,824,817.08	\$3,392,115.41		\$831,675.99	\$1,195,324.15
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,528,684.47		\$4,224,052.33	\$4,684,407.17		\$1,006,791.42	\$921,438.00
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,637,811.06		\$2,442,270.07	\$3,552,022.06		\$645,626.14	\$1,772,571.32
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,937,959.94		\$4,819,460.91	\$12,289,484.18		\$1,565,498.43	\$4,839,029.22
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,145,816.04		\$2,715,674.63	\$5,634,620.27		\$961,745.09	\$1,594,386.39
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,728,026.19		\$3,001,853.46	\$5,749,877.03		\$926,575.48	\$2,222,331.88
Charles City	\$5,547,980.17	\$868,431.68	\$2,785,267.26		\$874,291.10	\$1,894,281.23		\$329,471.13	\$235,343.06
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,551,161.51		\$3,586,693.42	\$2,803,454.76		\$609,524.32	\$1,502,956.09
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$139,194,189.86		\$18,962,825.73	\$94,942,378.45		\$9,456,731.99	\$26,627,315.67
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,796,574.01		\$1,004,102.06	\$5,132,165.40		\$650,234.09	\$952,836.24
Craig	\$4,242,113.87	\$564,002.12	\$2,421,668.78		\$771,212.78	\$1,256,442.98		\$193,809.05	\$260,874.91
Culpeper	\$30,793,256.16	\$4,206,391.18	\$15,954,777.67		\$3,434,373.47	\$10,632,087.31		\$1,531,350.77	\$2,716,194.41
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,627,304.77		\$1,349,273.25	\$2,377,395.15		\$498,719.47	\$1,041,400.81
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,918,246.33		\$2,622,610.26	\$2,751,795.97		\$529,615.33	\$786,801.63
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,657,452.26		\$2,870,510.31	\$6,520,242.16		\$911,863.51	\$3,035,084.72
Essex	\$9,591,619.59	\$1,208,746.85	\$4,586,269.67		\$6,763,811.57	\$3,796,603.06		\$841,415.33	\$763,473.43
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$236,451,261.93		\$42,333,935.22	\$577,567,305.55		\$74,205,192.38	\$54,494,752.42
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,110,167.04		\$3,382,539.69	\$30,079,452.11		\$3,568,939.76	\$3,787,294.79
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,241,439.35		\$1,366,558.31	\$3,892,384.99		\$449,829.26	\$1,370,276.03
Fluvanna	\$17,873,608.51	\$2,062,824.28	\$9,775,807.89		\$2,380,365.14	\$6,034,976.34		\$1,011,197.18	\$2,038,997.71
Franklin County	\$39,572,862.81	\$5,049,104.84	\$20,980,087.71		\$4,182,329.97	\$13,543,670.25		\$1,828,559.04	\$3,667,618.02
Frederick	\$57,884,042.82	\$7,427,124.37	\$31,076,416.07		\$5,100,319.17	\$19,380,502.38		\$2,302,753.01	\$6,692,871.06
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64		\$1,650,363.93	\$3,881,855.33		\$484,849.33	\$1,273,345.19
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,749,842.86		\$3,662,555.74	\$9,530,873.02		\$1,323,079.69	\$2,959,163.10
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,065,668.16		\$829,551.80	\$8,262,672.65		\$1,547,191.04	\$268,302.19
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,782,469.63		\$1,944,552.35	\$3,517,908.00		\$485,005.90	\$1,489,896.74
Greene	\$15,771,187.45	\$1,736,265.26	\$9,448,309.61		\$2,299,917.30	\$4,586,612.57		\$800,481.09	\$1,836,658.59
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,662,507.20		\$1,916,105.87	\$2,200,745.69		\$399,875.99	\$1,082,384.06
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,395,751.51		\$3,833,835.85	\$12,244,952.42		\$1,464,233.88	\$2,784,029.55
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,990,933.13		\$6,268,456.18	\$38,017,043.38		\$3,367,856.26	\$9,972,859.48
Henrico	\$241,632,203.64	\$31,055,403.92	\$100,782,056.35		\$18,318,228.53	\$109,794,743.37		\$14,093,948.59	\$22,028,935.42
Henry	\$47,218,568.24	\$6,812,882.41	\$28,005,180.85		\$5,679,251.11	\$12,400,504.98		\$1,796,426.09	\$3,871,936.53
Highland	\$2,396,798.01	\$253,591.62	\$964,014.24		\$572,898.67	\$1,179,192.16		\$286,335.64	\$134,033.38
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,421,758.93		\$3,161,611.32	\$8,649,363.98		\$1,449,175.52	\$2,397,323.21

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$40,382,053.98	\$5,946,843.10	\$12,382,901.83		\$2,181,768.14	\$22,052,309.04		\$3,401,457.20	\$1,844,333.78
King George	\$15,516,307.77	\$2,109,475.57	\$8,663,494.97		\$1,617,051.84	\$4,743,337.23		\$635,392.63	\$1,004,473.06
King And Queen	\$6,810,226.27	\$635,175.24	\$3,692,680.52		\$1,036,556.52	\$2,482,370.52		\$461,459.37	\$574,823.93
King William	\$10,891,236.74	\$1,258,986.70	\$6,104,920.07		\$1,430,501.42	\$3,527,329.96		\$605,387.67	\$1,104,785.18
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,267,323.82		\$967,186.71	\$4,022,062.65		\$986,906.02	\$253,849.25
Lee	\$22,813,666.15	\$2,700,391.89	\$16,321,922.06		\$5,266,102.04	\$3,791,352.20		\$727,627.70	\$2,211,519.83
Loudoun	\$234,178,767.75	\$20,392,594.03	\$73,307,278.97		\$8,819,692.90	\$140,478,894.75		\$11,414,538.10	\$24,976,409.26
Louisa	\$22,196,297.64	\$3,244,058.83	\$6,398,275.82		\$1,794,518.58	\$12,553,962.99		\$2,349,023.80	\$897,294.07
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,009,236.52		\$1,705,974.52	\$2,272,061.84		\$387,453.91	\$1,143,787.60
Madison	\$11,540,876.75	\$1,379,203.48	\$6,091,923.13		\$1,155,907.58	\$4,069,750.15		\$438,120.20	\$1,402,764.70
Mathews	\$7,660,737.42	\$908,503.94	\$3,512,511.85		\$1,021,995.68	\$3,239,721.62		\$528,336.91	\$673,398.45
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,275,729.01		\$3,508,374.38	\$8,687,194.06		\$1,305,993.70	\$2,576,097.65
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,083,009.25		\$1,064,390.21	\$4,017,426.61		\$683,247.59	\$590,536.51
Montgomery	\$51,445,771.73	\$7,832,033.63	\$26,988,181.13		\$5,207,241.76	\$16,625,556.96		\$2,276,664.33	\$4,759,177.07
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,856,438.23		\$1,372,204.61	\$4,926,878.11		\$904,789.44	\$643,978.56
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,228,779.14		\$1,076,187.22	\$5,299,434.27		\$488,008.36	\$1,590,613.34
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,842,702.96		\$2,234,167.74	\$3,264,686.94		\$735,234.33	\$1,182,503.66
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,589,432.21		\$1,040,309.73	\$4,260,917.55		\$977,183.79	\$396,178.22
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,769,721.71		\$2,493,507.07	\$3,404,120.94		\$631,658.36	\$1,393,819.26
Orange	\$23,844,455.33	\$2,774,555.48	\$12,022,484.85		\$2,194,984.94	\$9,047,415.00		\$1,106,385.00	\$2,191,486.59
Page	\$19,459,606.33	\$2,580,175.11	\$11,667,062.86		\$2,466,993.02	\$5,212,368.36		\$810,105.95	\$1,800,817.62
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,552,074.60		\$2,248,367.92	\$3,652,969.78		\$579,571.51	\$1,002,533.44
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$32,193,706.49		\$5,943,408.82	\$12,550,847.35		\$1,676,578.52	\$5,740,154.27
Powhatan	\$21,228,232.95	\$2,550,868.53	\$11,142,915.61		\$1,618,611.76	\$7,534,448.80		\$714,446.50	\$2,181,456.91
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,512,667.81		\$2,396,866.17	\$4,119,277.30		\$833,522.48	\$1,369,894.42
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,649,846.54		\$5,167,210.73	\$7,730,921.11		\$934,340.61	\$3,718,127.58
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,978,889.79		\$30,983,513.94	\$118,167,181.23		\$17,262,471.67	\$38,387,685.28
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,030,352.61		\$3,187,939.29	\$7,742,971.74		\$1,117,806.52	\$2,420,427.92
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,483,198.60		\$636,002.00	\$3,684,740.77		\$723,971.07	\$241,145.51
Richmond County	\$6,598,702.50	\$910,896.31	\$3,710,724.76		\$1,412,460.75	\$1,977,081.43		\$353,580.26	\$503,791.27
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$37,489,896.00		\$5,991,456.40	\$27,857,665.44		\$2,922,541.07	\$6,214,885.52
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,395,377.25		\$1,961,533.61	\$6,159,715.07		\$744,467.23	\$1,186,586.47
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,345,509.36		\$5,639,602.73	\$18,204,774.17		\$2,321,803.87	\$5,556,591.70
Russell	\$22,564,400.37	\$3,855,908.43	\$13,647,844.87		\$3,847,107.07	\$5,060,647.07		\$1,046,385.92	\$1,742,050.58
Scott	\$21,146,346.02	\$2,798,479.22	\$14,131,527.01		\$3,336,039.53	\$4,216,339.79		\$716,286.80	\$1,367,753.00
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$15,936,709.39		\$3,312,814.00	\$10,223,351.99		\$1,510,666.92	\$2,746,373.73
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,511,121.33		\$4,490,294.80	\$6,588,704.20		\$1,053,576.98	\$2,993,781.56
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,146,131.36		\$2,843,550.16	\$4,543,504.31		\$828,135.03	\$2,271,655.01
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,700,655.85		\$8,965,846.08	\$38,453,839.79		\$3,444,621.73	\$16,510,473.00
Stafford	\$126,099,795.91	\$14,126,369.03	\$73,577,738.80		\$7,862,294.68	\$38,395,688.08		\$3,118,721.68	\$18,306,117.66
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67		\$727,596.21	\$5,159,278.69		\$1,382,155.77	\$171,082.67
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,468,994.81		\$1,814,189.54	\$2,131,204.29		\$561,511.30	\$389,623.30
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,046,533.52		\$5,653,203.97	\$8,754,947.81		\$1,493,500.10	\$3,227,967.57
Warren	\$28,132,467.39	\$3,696,217.48	\$14,781,487.58		\$2,388,358.36	\$9,654,762.34		\$1,039,734.90	\$3,390,731.78
Washington	\$37,467,250.70	\$6,014,427.66	\$20,346,831.22		\$4,704,273.93	\$11,105,991.82		\$1,788,932.41	\$3,107,332.99
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,621,958.78		\$1,792,014.82	\$3,607,985.04		\$787,106.78	\$792,475.38
Wise	\$35,927,942.06	\$4,806,877.00	\$24,159,282.80		\$5,923,991.43	\$6,961,782.25		\$1,259,642.24	\$3,444,253.56
Wythe	\$23,844,950.44	\$3,161,521.94	\$13,895,127.27		\$2,866,532.71	\$6,788,301.23		\$864,083.47	\$2,154,963.00
York	\$63,052,774.67	\$7,854,163.09	\$33,776,030.42		\$4,568,557.54	\$21,422,581.15		\$2,152,772.16	\$6,489,303.46
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80		\$5,404,506.24	\$50,266,055.19		\$12,292,978.08	\$2,480,712.80

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,007,380.51		\$2,504,907.11	\$4,471,005.82		\$816,268.98	\$1,408,001.02
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,223,409.80		\$1,071,107.59	\$1,421,350.69		\$224,637.21	\$713,736.19
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$9,299,638.17		\$5,141,109.19	\$9,970,440.40		\$2,788,601.39	\$2,061,012.12
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$6,602,580.08		\$1,358,127.78	\$6,319,837.58		\$758,010.53	\$1,180,257.21
Covington	\$5,922,016.98	\$559,815.46	\$3,561,574.25		\$828,505.53	\$1,800,627.27		\$256,381.97	\$570,266.15
Danville	\$39,095,722.92	\$6,229,143.21	\$22,888,286.11		\$6,506,236.14	\$9,978,293.60		\$2,013,390.80	\$3,540,317.91
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90		\$720,595.73	\$7,984,907.61		\$1,285,739.01	\$378,526.90
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$7,271,764.57		\$2,164,902.37	\$3,676,390.46		\$790,372.37	\$5,175,306.39
Galax	\$6,955,763.11	\$656,108.51	\$4,387,079.47		\$1,183,941.67	\$1,912,575.14		\$375,403.63	\$930,724.69
Hampton	\$125,498,767.49	\$18,719,128.57	\$77,934,099.70		\$15,467,085.00	\$28,845,539.22		\$4,418,303.92	\$16,032,742.34
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$8,619,520.88		\$2,355,924.85	\$10,241,329.16		\$1,974,661.92	\$1,829,559.66
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,415,049.52		\$3,191,314.38	\$5,170,011.01		\$909,475.66	\$2,565,675.81
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$25,556,789.66		\$6,942,424.71	\$16,346,456.22		\$3,165,062.43	\$3,638,520.51
Martinsville	\$15,320,862.73	\$2,102,298.45	\$8,975,405.14		\$2,079,312.13	\$4,243,159.13		\$723,276.73	\$1,720,570.01
Newport News	\$164,781,352.99	\$25,718,616.13	\$101,176,309.61		\$25,663,333.46	\$37,886,427.25		\$7,507,367.73	\$20,901,374.31
Norfolk	\$185,762,495.08	\$28,373,552.93	\$117,539,236.12		\$42,917,697.31	\$39,849,706.03		\$11,650,448.42	\$27,493,993.49
Norton	\$3,523,088.81	\$630,390.49	\$1,879,964.64		\$773,619.45	\$1,012,733.68		\$237,337.52	\$272,734.19
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,170,746.76		\$7,480,402.26	\$5,822,483.60		\$1,747,449.18	\$1,475,478.55
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,952,859.27		\$18,435,986.72	\$15,591,191.72		\$4,054,651.74	\$10,003,046.96
Radford	\$7,950,014.09	\$965,322.82	\$4,670,663.06		\$1,003,546.33	\$2,314,028.22		\$286,883.47	\$423,650.79
Richmond City	\$144,523,906.15	\$21,100,138.57	\$70,445,142.23		\$28,165,960.93	\$52,978,625.35		\$15,236,484.92	\$13,035,675.35
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$38,605,064.81		\$12,640,880.21	\$26,054,314.59		\$6,471,404.18	\$7,264,557.40
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,538,213.69		\$3,890,496.67	\$5,308,094.58		\$1,310,383.51	\$1,470,041.25
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,605,582.05		\$8,855,760.54	\$19,364,262.95		\$3,426,769.58	\$8,445,302.70
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,888,802.75		\$37,774,071.47	\$117,919,475.65		\$15,948,545.62	\$36,663,706.96
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,473,637.26		\$1,796,172.28	\$5,040,935.72		\$753,303.51	\$1,622,805.98
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22		\$1,761,963.53	\$2,499,180.87		\$900,929.79	\$39,076.22
Winchester	\$18,997,385.43	\$2,416,297.51	\$7,339,467.51		\$2,177,664.93	\$9,241,620.41		\$1,832,574.05	\$1,538,539.51
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91		\$558,923.45	\$11,400,491.66		\$1,630,023.49	\$575,962.91
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,383,043.26		\$1,789,036.27	\$1,854,388.45		\$586,838.74	\$272,214.21
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$116,650,040.62		\$21,156,302.30	\$63,282,152.22		\$8,475,674.29	\$24,143,445.00
Lexington	\$3,669,130.57	\$380,387.43	\$1,833,142.01		\$532,794.73	\$1,455,601.14		\$232,323.75	\$137,600.45
Emporia	\$6,560,768.05	\$689,601.74	\$3,934,268.55		\$837,804.81	\$1,936,897.77		\$347,757.62	\$647,068.66
Salem	\$19,823,959.63	\$2,745,248.90	\$9,615,314.14		\$2,201,078.99	\$7,463,396.59		\$1,116,739.74	\$1,644,348.66
Bedford City	\$4,978,211.24	\$602,280.10	\$2,906,055.87		\$575,900.43	\$1,469,875.27		\$205,746.05	\$324,111.79
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,321,158.55		\$1,064,791.79	\$3,795,085.83		\$334,028.32	\$1,455,073.33
Manassas	\$37,494,343.76	\$4,351,727.89	\$19,308,909.22		\$3,941,902.61	\$13,833,706.65		\$2,203,836.09	\$4,383,688.61
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,434,815.04		\$1,922,520.92	\$3,626,930.09		\$639,347.03	\$2,038,928.37
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,734,909.12		\$651,832.97	\$750,634.03		\$168,236.21	\$57,576.48
West Point	\$4,800,300.86	\$374,406.50	\$3,008,722.99		\$688,063.27	\$1,417,171.38		\$187,724.86	\$459,372.41
<u>Combined Divisions</u>									
Bedford City/County	\$57,662,266.84	\$6,831,423.30	\$30,797,585.27		\$5,395,421.85	\$20,033,258.26		\$2,406,716.00	\$5,103,094.14
Emporia/Greensville	\$12,808,144.05	\$1,459,348.00	\$8,397,416.32		\$2,567,938.83	\$2,951,379.73		\$568,112.20	\$1,139,960.55
Fairfax City/County	\$943,330,398.57	\$115,061,216.52	\$239,301,384.84		\$42,892,858.67	\$588,967,797.21		\$75,835,215.86	\$55,070,715.34
Lexington/Rockbridge	\$20,297,812.86	\$2,453,977.40	\$10,228,519.26		\$2,494,328.34	\$7,615,316.20		\$976,790.98	\$1,324,186.92
Wmsburg/James City	\$43,964,767.74	\$6,405,580.77	\$13,007,697.05		\$3,943,731.67	\$24,551,489.92		\$4,302,386.99	\$1,883,410.00

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

**Option 7-- Add-On Cost of Elementary Resource Teachers
and 21 Secondary Teachers per 1000 ADM (Secondary Planning Period) (plus Pop. Density Adjustment)
Division-Level FY2003 Cost Summary and Impacts**

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,489,385.30	\$1,050,837.13	\$4,970,036.69	\$8,046,291.88	\$483,455.66	\$1,778,686.33	\$3,082,076.86
Albemarle	\$68,710,906.26	\$8,994,727.29	\$21,862,093.12	\$1,321,472.47	\$5,579,898.90	\$37,854,085.85	\$2,288,121.82	\$6,745,219.99	\$4,676,723.83
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,090,001.84	\$555,414.73	\$2,369,814.24	\$4,587,400.87	\$280,298.08	\$702,610.71	\$1,381,694.15
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,638,642.63	\$331,990.38	\$1,311,209.50	\$3,036,192.19	\$178,764.05	\$444,281.90	\$1,075,370.36
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,129,556.10	\$921,803.49	\$2,749,445.03	\$7,061,051.26	\$430,211.02	\$901,064.47	\$3,089,288.14
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,792,432.89	\$461,831.94	\$2,368,165.93	\$3,535,424.20	\$209,533.00	\$501,656.70	\$1,368,970.09
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21	\$1,131,405.64	\$7,067,233.52	\$75,410,744.82	\$4,525,622.54	\$18,738,706.90	\$3,882,173.84
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,924,103.07	\$2,017,776.90	\$5,506,204.38	\$17,683,415.12	\$1,153,830.93	\$2,170,240.55	\$6,447,564.49
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58	\$46,481.28	\$711,666.45	\$3,313,846.31	\$185,925.10	\$909,484.80	\$181,029.85
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,876,585.24	\$1,779,490.32	\$4,819,521.42	\$17,887,880.52	\$1,184,350.99	\$2,200,969.95	\$5,543,528.52
Bland	\$5,930,768.88	\$715,319.76	\$3,782,243.70	\$115,062.95	\$911,843.95	\$1,433,205.42	\$43,600.80	\$178,225.12	\$665,248.45
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,462,580.70	\$808,654.45	\$2,251,153.03	\$9,542,512.77	\$573,188.43	\$961,466.27	\$2,877,244.95
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,495,063.58	\$476,933.84	\$2,824,817.08	\$3,339,797.91	\$187,504.50	\$831,675.99	\$1,539,183.93
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,803,082.63	\$697,951.12	\$4,224,052.33	\$4,779,419.57	\$241,670.74	\$1,006,791.42	\$1,893,787.28
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,384,100.61	\$490,814.79	\$2,442,270.07	\$3,458,516.89	\$180,890.14	\$645,626.14	\$2,009,675.65
Campbell	\$45,036,428.70	\$6,145,410.12	\$27,009,812.40	\$1,787,666.11	\$4,819,460.91	\$11,881,206.17	\$786,367.16	\$1,565,498.43	\$5,698,547.79
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,873,261.19	\$750,090.13	\$2,715,674.63	\$5,508,178.12	\$347,977.69	\$961,745.09	\$2,071,921.67
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,369,736.26	\$827,107.47	\$3,001,853.46	\$5,599,810.08	\$346,427.53	\$926,575.48	\$2,691,149.41
Charles City	\$5,500,875.41	\$868,431.68	\$2,757,230.51	\$154,379.01	\$874,291.10	\$1,875,213.22	\$104,994.33	\$329,471.13	\$361,685.32
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,369,522.78	\$481,512.33	\$3,586,693.42	\$2,743,905.42	\$157,861.37	\$609,524.32	\$1,802,829.69
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$134,645,363.36	\$9,109,410.46	\$18,962,825.73	\$91,839,688.55	\$6,213,399.40	\$9,456,731.99	\$31,187,899.64
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,639,294.33	\$281,217.08	\$1,004,102.06	\$4,963,881.68	\$300,892.38	\$650,234.09	\$1,076,773.65
Craig	\$4,162,799.55	\$564,002.12	\$2,369,448.23	\$138,875.97	\$771,212.78	\$1,229,349.20	\$72,053.51	\$193,809.05	\$347,530.34
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,412,613.85	\$1,001,850.61	\$3,434,373.47	\$10,270,795.33	\$667,622.16	\$1,531,350.77	\$3,175,881.20
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,401,342.44	\$252,838.04	\$1,349,273.25	\$2,261,301.28	\$129,901.95	\$498,719.47	\$1,068,276.52
Dickenson	\$13,844,840.60	\$1,955,765.56	\$9,085,631.15	\$551,689.70	\$2,622,610.26	\$2,803,443.90	\$170,228.25	\$529,615.33	\$1,505,876.16
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$15,078,086.57	\$912,209.56	\$2,870,510.31	\$6,278,976.56	\$379,871.97	\$911,863.51	\$3,367,928.60
Essex	\$9,327,371.17	\$1,208,746.85	\$4,441,699.37	\$267,293.10	\$6,763,811.57	\$3,676,924.96	\$221,270.42	\$841,415.33	\$886,196.23
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$227,685,072.04	\$14,976,424.69	\$42,333,935.22	\$556,154,585.52	\$36,582,140.38	\$74,205,192.38	\$60,704,987.23
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,374,152.09	\$1,125,317.70	\$3,382,539.69	\$28,920,962.68	\$1,771,252.96	\$3,568,939.76	\$4,176,597.54
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,979,772.16	\$392,507.12	\$1,366,558.31	\$3,751,734.85	\$210,978.61	\$449,829.26	\$1,501,115.97
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,255,080.90	\$570,888.72	\$2,380,365.14	\$5,713,511.85	\$352,431.22	\$1,011,197.18	\$2,089,159.44
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,342,124.53	\$1,253,758.21	\$4,182,329.97	\$13,131,833.89	\$809,362.10	\$1,828,559.04	\$4,283,413.04
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,889,193.45	\$1,930,301.91	\$5,100,319.17	\$18,640,102.62	\$1,203,813.87	\$2,302,753.01	\$7,435,950.35
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97	\$502,664.19	\$1,650,363.93	\$3,799,124.10	\$234,704.43	\$484,849.33	\$1,598,824.70
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,476,705.42	\$1,249,273.21	\$3,662,555.74	\$9,399,062.44	\$602,873.88	\$1,323,079.69	\$3,935,298.87
Goochland	\$11,574,136.94	\$1,595,115.21	\$1,995,804.35	\$114,082.87	\$829,551.80	\$7,983,217.38	\$456,331.47	\$1,547,191.04	\$312,521.24
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,521,947.88	\$457,338.93	\$1,944,552.35	\$3,413,553.35	\$183,191.78	\$485,005.90	\$1,686,713.92
Greene	\$15,294,298.06	\$1,736,265.26	\$9,127,267.68	\$499,399.52	\$2,299,917.30	\$4,430,765.12	\$242,429.83	\$800,481.09	\$2,015,016.17
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,442,049.62	\$345,620.95	\$1,916,105.87	\$2,127,924.60	\$114,164.80	\$399,875.99	\$1,207,547.43
Halifax	\$35,645,982.22	\$4,653,166.98	\$18,998,595.74	\$1,003,703.41	\$3,833,835.85	\$11,994,219.49	\$633,659.41	\$1,464,233.88	\$3,390,577.18
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,897,721.88	\$2,693,214.41	\$6,268,456.18	\$36,166,008.82	\$2,381,619.60	\$3,367,856.26	\$10,572,862.65
Henrico	\$231,976,979.40	\$31,055,403.92	\$96,161,066.03	\$6,115,087.40	\$18,318,228.53	\$104,760,509.46	\$6,661,944.35	\$14,093,948.59	\$23,523,032.49
Henry	\$46,816,618.01	\$6,812,882.41	\$27,726,589.15	\$1,710,966.81	\$5,679,251.11	\$12,277,146.46	\$757,604.55	\$1,796,426.09	\$5,304,311.64
Highland	\$2,389,551.54	\$253,591.62	\$960,754.77	\$24,604.74	\$572,898.67	\$1,175,205.15	\$30,096.77	\$286,335.64	\$155,378.65
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,055,306.68	\$917,719.18	\$3,161,611.32	\$8,429,586.43	\$550,396.61	\$1,449,175.52	\$2,948,590.14

Division Level Summary 2003

<u>Division</u>	<u>Total</u> <u>SOQ Cost</u>	<u>State</u>				<u>Local</u>			<u>Difference in</u> <u>State Cost</u> <u>From FY 02</u>
		<u>Assumed</u> <u>Sales Tax *</u>	<u>SOQ Cost</u>	<u>Op. Cost of Initiative</u> <u>Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	<u>SOQ Required</u> <u>Local Effort</u>	<u>Op. Cost of Initiative</u> <u>Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	
James City	\$39,636,541.19	\$5,946,843.10	\$12,114,815.43	\$817,428.63	\$2,181,768.14	\$21,574,882.65	\$1,455,732.18	\$3,401,457.20	\$2,393,676.01
King George	\$15,266,186.87	\$2,109,475.57	\$8,501,866.84	\$536,483.22	\$1,617,051.84	\$4,654,844.46	\$293,729.13	\$635,392.63	\$1,379,328.15
King And Queen	\$6,596,343.26	\$635,175.24	\$3,564,778.48	\$175,343.42	\$1,036,556.52	\$2,396,389.55	\$117,873.00	\$461,459.37	\$622,265.31
King William	\$10,551,040.90	\$1,258,986.70	\$5,889,303.95	\$325,807.40	\$1,430,501.42	\$3,402,750.25	\$188,246.56	\$605,387.67	\$1,214,976.45
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,255,841.12	\$154,500.91	\$967,186.71	\$4,001,693.19	\$274,073.04	\$986,906.02	\$396,867.46
Lee	\$22,681,036.22	\$2,700,391.89	\$16,214,292.87	\$836,265.51	\$5,266,102.04	\$3,766,351.45	\$194,252.68	\$727,627.70	\$2,940,156.15
Loudoun	\$211,306,556.73	\$20,392,594.03	\$65,464,397.81	\$4,055,660.85	\$8,819,692.90	\$125,449,564.90	\$7,771,871.53	\$11,414,538.10	\$21,189,188.96
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,236,333.77	\$409,978.58	\$1,794,518.58	\$12,236,218.86	\$804,412.94	\$2,349,023.80	\$1,145,330.59
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,914,101.38	\$392,658.33	\$1,705,974.52	\$2,241,223.54	\$127,281.20	\$387,453.91	\$1,441,310.80
Madison	\$11,260,154.86	\$1,379,203.48	\$5,923,630.35	\$328,843.56	\$1,155,907.58	\$3,957,321.03	\$219,686.15	\$438,120.20	\$1,563,315.48
Mathews	\$7,520,044.46	\$908,503.94	\$3,439,323.38	\$190,438.42	\$1,021,995.68	\$3,172,217.14	\$175,648.51	\$528,336.91	\$790,648.40
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$16,844,799.81	\$957,569.12	\$3,508,374.38	\$8,470,498.97	\$481,518.83	\$1,305,993.70	\$3,102,737.57
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,041,972.83	\$164,253.08	\$1,064,390.21	\$3,963,952.62	\$214,035.91	\$683,247.59	\$713,753.17
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,342,403.06	\$1,615,219.93	\$5,207,241.76	\$16,227,737.63	\$995,025.59	\$2,276,664.33	\$5,728,618.93
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,791,831.69	\$292,898.14	\$1,372,204.61	\$4,861,334.48	\$297,146.46	\$904,789.44	\$872,270.16
New Kent	\$13,866,190.81	\$1,726,695.77	\$7,004,488.64	\$400,952.62	\$1,076,187.22	\$5,135,006.40	\$293,939.27	\$488,008.36	\$1,767,275.47
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,842,089.04	\$403,289.88	\$2,234,167.74	\$3,264,394.03	\$192,411.57	\$735,234.33	\$1,585,179.62
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,544,047.87	\$162,864.81	\$1,040,309.73	\$4,186,237.49	\$267,994.47	\$977,183.79	\$513,658.68
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,475,188.13	\$537,150.60	\$2,493,507.07	\$3,301,494.89	\$187,162.51	\$631,658.36	\$1,636,436.29
Orange	\$22,953,838.39	\$2,774,555.48	\$11,514,298.83	\$698,559.68	\$2,194,984.94	\$8,664,984.08	\$525,694.93	\$1,106,385.00	\$2,381,860.25
Page	\$19,092,194.74	\$2,580,175.11	\$11,413,107.97	\$705,599.50	\$2,466,993.02	\$5,098,911.66	\$315,233.11	\$810,105.95	\$2,252,462.23
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,493,607.59	\$518,557.07	\$2,248,367.92	\$3,627,995.93	\$221,498.69	\$579,571.51	\$1,462,623.51
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,520,433.95	\$1,826,177.51	\$5,943,408.82	\$12,288,369.32	\$711,942.73	\$1,676,578.52	\$6,893,059.24
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,572,474.80	\$626,363.90	\$1,618,611.76	\$7,148,736.73	\$423,525.31	\$714,446.50	\$2,237,380.01
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,309,361.37	\$487,176.42	\$2,396,866.17	\$4,020,897.38	\$235,744.52	\$833,522.48	\$1,653,764.40
Prince George	\$31,571,755.64	\$3,847,535.12	\$20,172,142.85	\$1,265,982.29	\$5,167,210.73	\$7,552,077.67	\$473,960.38	\$934,340.61	\$4,506,406.18
Prince William	\$312,760,006.92	\$35,908,334.12	\$165,252,763.49	\$11,012,089.16	\$30,983,513.94	\$111,598,909.31	\$7,436,711.58	\$17,262,471.67	\$39,673,648.15
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,656,517.95	\$968,913.04	\$3,187,939.29	\$7,562,402.34	\$468,003.82	\$1,117,806.52	\$3,015,506.30
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,446,426.14	\$85,963.62	\$636,002.00	\$3,593,386.19	\$213,561.18	\$723,971.07	\$290,336.67
Richmond County	\$6,503,494.51	\$910,896.31	\$3,648,611.07	\$243,539.68	\$1,412,460.75	\$1,943,987.13	\$129,758.42	\$353,580.26	\$685,217.27
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$36,524,601.81	\$2,313,256.24	\$5,991,456.40	\$27,140,383.05	\$1,718,914.31	\$2,922,541.07	\$7,562,847.57
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,229,544.19	\$518,923.60	\$1,961,533.61	\$6,038,042.83	\$380,735.90	\$744,467.23	\$1,539,677.01
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,392,007.57	\$2,033,267.19	\$5,639,602.73	\$17,651,001.55	\$1,180,876.33	\$2,321,803.87	\$6,636,357.09
Russell	\$22,318,675.76	\$3,855,908.43	\$13,468,588.77	\$866,483.91	\$3,847,107.07	\$4,994,178.56	\$321,293.90	\$1,046,385.92	\$2,429,278.40
Scott	\$20,802,405.38	\$2,798,479.22	\$13,866,623.93	\$814,840.72	\$3,336,039.53	\$4,137,302.23	\$243,119.19	\$716,286.80	\$1,917,690.64
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,490,351.85	\$995,643.17	\$3,312,814.00	\$9,937,014.94	\$638,702.15	\$1,510,666.92	\$3,295,659.36
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,121,433.41	\$1,095,235.05	\$4,490,294.80	\$6,450,001.72	\$389,829.42	\$1,053,576.98	\$3,699,328.68
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,839,405.47	\$553,752.28	\$2,843,550.16	\$4,406,150.45	\$247,973.91	\$828,135.03	\$2,518,681.40
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,360,880.54	\$3,707,325.53	\$8,965,846.08	\$35,913,819.11	\$2,169,855.08	\$3,444,621.73	\$15,878,023.22
Stafford	\$117,943,383.85	\$14,126,369.03	\$68,218,160.44	\$4,536,259.45	\$7,862,294.68	\$35,598,854.38	\$2,367,194.29	\$3,118,721.68	\$17,482,798.75
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58	\$65,824.73	\$727,596.21	\$5,107,746.30	\$263,298.92	\$1,382,155.77	\$224,024.31
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,480,620.84	\$263,733.56	\$1,814,189.54	\$2,136,748.59	\$125,771.03	\$561,511.30	\$664,982.89
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,256,353.57	\$1,349,479.27	\$5,653,203.97	\$8,834,654.53	\$512,641.98	\$1,493,500.10	\$4,787,266.89
Warren	\$27,149,411.35	\$3,696,217.48	\$14,186,836.97	\$912,718.71	\$2,388,358.36	\$9,266,356.90	\$596,156.66	\$1,039,734.90	\$3,708,799.88
Washington	\$37,011,025.90	\$6,014,427.66	\$20,051,699.40	\$1,367,119.07	\$4,704,273.93	\$10,944,898.84	\$746,220.04	\$1,788,932.41	\$4,179,320.24
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,557,818.22	\$360,151.98	\$1,792,014.82	\$3,566,821.77	\$231,133.49	\$787,106.78	\$1,088,486.80
Wise	\$35,346,570.93	\$4,806,877.00	\$23,707,964.40	\$1,466,384.06	\$5,923,991.43	\$6,831,729.53	\$422,555.86	\$1,259,642.24	\$4,459,319.21
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,586,281.86	\$848,838.58	\$2,866,532.71	\$6,637,418.44	\$414,690.12	\$864,083.47	\$2,694,956.17
York	\$61,480,290.35	\$7,854,163.09	\$32,813,827.27	\$2,161,909.52	\$4,568,557.54	\$20,812,299.99	\$1,371,199.68	\$2,152,772.16	\$7,689,009.83
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78	\$703,475.89	\$5,404,506.24	\$48,195,151.13	\$2,813,903.58	\$12,292,978.08	\$2,666,462.68

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,775,037.86	\$459,452.87	\$2,504,907.11	\$4,341,274.84	\$256,540.38	\$816,268.98	\$1,635,111.24
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,111,518.89	\$229,975.90	\$1,071,107.59	\$1,383,694.81	\$77,396.33	\$224,637.21	\$831,821.17
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$9,127,789.45	\$595,386.73	\$5,141,109.19	\$9,786,195.87	\$638,333.22	\$2,788,601.39	\$2,484,550.13
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,375,268.64	\$410,785.51	\$1,358,127.78	\$6,102,260.31	\$393,194.43	\$758,010.53	\$1,363,731.28
Covington	\$5,721,820.86	\$559,815.46	\$3,428,603.98	\$199,998.99	\$828,505.53	\$1,733,401.41	\$101,113.61	\$256,381.97	\$637,294.88
Danville	\$38,506,300.92	\$6,229,143.21	\$22,477,812.63	\$1,534,468.04	\$6,506,236.14	\$9,799,345.08	\$668,961.08	\$2,013,390.80	\$4,664,312.47
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,896,715.98	\$118,168.93	\$720,595.73	\$7,586,863.92	\$472,675.74	\$1,285,739.01	\$397,184.91
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$7,042,562.71	\$425,746.10	\$2,164,902.37	\$3,560,512.73	\$215,244.72	\$790,372.37	\$5,371,850.63
Galax	\$6,708,842.33	\$656,108.51	\$4,215,123.83	\$272,351.78	\$1,183,941.67	\$1,837,609.99	\$118,733.49	\$375,403.63	\$1,031,120.83
Hampton	\$123,286,114.09	\$18,719,128.57	\$76,319,174.30	\$4,849,991.31	\$15,467,085.00	\$28,247,811.21	\$1,795,114.27	\$4,418,303.92	\$19,267,808.25
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$8,372,827.38	\$520,224.53	\$2,355,924.85	\$9,948,218.98	\$618,107.52	\$1,974,661.92	\$2,103,090.69
Hopewell	\$21,751,844.66	\$2,673,477.69	\$14,042,111.55	\$845,865.03	\$3,191,314.38	\$5,036,255.42	\$303,372.63	\$909,475.66	\$3,038,602.87
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,126,792.94	\$1,614,008.25	\$6,942,424.71	\$16,071,424.70	\$1,032,340.74	\$3,165,062.43	\$4,822,532.04
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,699,527.39	\$532,160.36	\$2,079,312.13	\$4,112,736.81	\$251,580.97	\$723,276.73	\$1,976,852.62
Newport News	\$161,822,793.76	\$25,718,616.13	\$99,023,783.98	\$6,794,367.08	\$25,663,333.46	\$37,080,393.64	\$2,544,215.09	\$7,507,367.73	\$25,543,215.77
Norfolk	\$182,788,801.74	\$28,373,552.93	\$115,318,459.76	\$7,175,437.13	\$42,917,697.31	\$39,096,789.06	\$2,432,711.57	\$11,650,448.42	\$32,448,654.26
Norton	\$3,555,729.68	\$630,390.49	\$1,901,177.94	\$124,254.18	\$773,619.45	\$1,024,161.25	\$66,935.51	\$237,337.52	\$418,201.67
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,106,172.92	\$1,210,263.08	\$7,480,402.26	\$5,803,843.73	\$349,354.29	\$1,747,449.18	\$2,621,167.79
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$57,585,198.48	\$3,575,830.71	\$18,435,986.72	\$15,492,279.09	\$962,014.00	\$4,054,651.74	\$13,211,216.88
Radford	\$7,886,017.61	\$965,322.82	\$4,627,868.61	\$297,930.73	\$1,003,546.33	\$2,292,826.18	\$147,606.48	\$286,883.47	\$678,787.07
Richmond City	\$142,613,462.72	\$21,100,138.57	\$69,354,740.75	\$4,108,714.99	\$28,165,960.93	\$52,158,583.40	\$3,089,979.88	\$15,236,484.92	\$16,053,988.85
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$37,635,357.94	\$2,199,217.96	\$12,640,880.21	\$25,399,865.54	\$1,484,238.32	\$6,471,404.18	\$8,494,068.49
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,369,631.96	\$460,699.37	\$3,890,496.67	\$5,189,386.37	\$324,405.22	\$1,310,383.51	\$1,762,158.89
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,541,113.84	\$2,304,331.41	\$8,855,760.54	\$18,379,745.47	\$1,098,905.06	\$3,426,769.58	\$8,685,165.91
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,382,554.56	\$14,631,094.56	\$37,774,071.47	\$115,469,490.14	\$7,954,726.00	\$15,948,545.62	\$46,788,553.34
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,229,437.14	\$553,281.54	\$1,796,172.28	\$4,895,661.97	\$329,145.16	\$753,303.51	\$1,931,887.40
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48	\$39,372.52	\$1,761,963.53	\$2,479,993.93	\$157,490.09	\$900,929.79	\$73,652.00
Winchester	\$18,649,182.25	\$2,416,297.51	\$7,185,338.55	\$425,964.42	\$2,177,664.93	\$9,047,546.19	\$536,360.63	\$1,832,574.05	\$1,810,374.96
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97	\$178,721.49	\$558,923.45	\$10,979,451.87	\$714,885.96	\$1,630,023.49	\$649,424.46
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,525,151.05	\$269,440.56	\$1,789,036.27	\$1,914,511.75	\$113,995.56	\$586,838.74	\$683,762.56
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$112,220,057.63	\$7,385,179.08	\$21,156,302.30	\$60,878,905.24	\$4,006,428.32	\$8,475,674.29	\$27,098,641.09
Lexington	\$3,501,347.76	\$380,387.43	\$1,739,620.04	\$64,358.15	\$532,794.73	\$1,381,340.29	\$51,103.40	\$232,323.75	\$108,436.62
Emporia	\$6,359,421.41	\$689,601.74	\$3,799,346.16	\$202,887.40	\$837,804.81	\$1,870,473.51	\$99,884.42	\$347,757.62	\$715,033.67
Salem	\$19,454,941.74	\$2,745,248.90	\$9,407,557.07	\$652,072.21	\$2,201,078.99	\$7,302,135.77	\$506,137.75	\$1,116,739.74	\$2,088,663.79
Bedford City	\$4,863,689.54	\$602,280.10	\$2,830,002.01	\$183,240.50	\$575,900.43	\$1,431,407.43	\$92,682.55	\$205,746.05	\$431,298.42
Poquoson	\$12,383,831.32	\$1,558,033.42	\$7,129,870.50	\$496,708.14	\$1,064,791.79	\$3,695,927.40	\$257,479.74	\$334,028.32	\$1,760,493.41
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,394,203.84	\$1,234,026.41	\$3,941,902.61	\$13,178,373.63	\$884,107.91	\$2,203,836.09	\$4,703,009.64
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,813,107.77	\$478,108.26	\$1,922,520.92	\$3,359,598.95	\$205,584.27	\$639,347.03	\$1,895,329.38
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,758,860.83	\$109,087.93	\$651,832.97	\$760,997.09	\$47,198.50	\$168,236.21	\$190,616.12
West Point	\$4,655,104.23	\$374,406.50	\$2,910,018.32	\$172,536.63	\$688,063.27	\$1,370,679.42	\$81,268.36	\$187,724.86	\$533,204.38
<u>Combined Divisions</u>									
Bedford City/County	\$59,097,062.86	\$6,831,423.30	\$29,706,587.25	\$1,962,730.82	\$5,395,421.85	\$19,319,287.95	\$1,277,033.54	\$2,406,716.00	\$5,974,826.94
Emporia/Greensville	\$13,165,252.32	\$1,459,348.00	\$8,200,910.45	\$454,708.88	\$2,567,938.83	\$2,888,921.69	\$161,363.31	\$568,112.20	\$1,398,163.55
Fairfax City/County	\$965,077,361.45	\$115,061,216.52	\$230,429,935.01	\$15,155,146.18	\$42,892,858.67	\$567,134,037.39	\$37,297,026.34	\$75,835,215.86	\$61,354,411.69
Lexington/Rockbridge	\$20,857,645.78	\$2,453,977.40	\$9,969,164.23	\$583,281.74	\$2,494,328.34	\$7,419,383.11	\$431,839.30	\$976,790.98	\$1,648,113.64
Wmsburg/James City	\$45,665,294.68	\$6,405,580.77	\$12,734,813.91	\$856,801.15	\$3,943,731.67	\$24,054,876.58	\$1,613,222.27	\$4,302,386.99	\$2,467,328.01

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

**Option 7-- Add-On Cost of Elementary Resource Teachers
and 21 Secondary Teachers per 1000 ADM (Secondary Planning Period) (plus Pop. Density Adjustment)
Division-Level FY 2004 Cost Summary and Impacts**

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$30,319,470.64	\$4,195,625.50	\$17,892,221.54	\$1,075,957.29	\$4,970,036.69	\$8,231,623.60	\$495,012.62	\$1,778,686.33	\$3,510,033.25
Albemarle	\$71,049,526.86	\$8,994,727.29	\$22,718,262.12	\$1,373,007.78	\$5,579,898.90	\$39,336,537.45	\$2,377,354.91	\$6,745,219.99	\$5,584,428.15
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,301,663.72	\$570,657.59	\$2,369,814.24	\$4,694,219.10	\$287,990.60	\$702,610.71	\$1,608,598.88
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,781,993.70	\$341,154.57	\$1,311,209.50	\$3,113,381.22	\$183,698.62	\$444,281.90	\$1,227,885.62
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,551,598.28	\$951,031.36	\$2,749,445.03	\$7,258,020.79	\$443,851.83	\$901,064.47	\$3,540,558.19
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,938,212.12	\$470,337.71	\$2,368,165.93	\$3,601,564.19	\$213,392.06	\$501,656.70	\$1,523,255.09
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72	\$1,171,720.95	\$7,067,233.52	\$78,102,902.88	\$4,686,883.78	\$18,738,706.90	\$4,595,528.66
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,642,912.31	\$2,066,406.92	\$5,506,204.38	\$18,094,453.78	\$1,181,639.16	\$2,170,240.55	\$7,215,003.74
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99	\$47,282.96	\$711,666.45	\$3,363,311.96	\$189,131.85	\$909,484.80	\$194,197.95
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,891,529.40	\$1,848,550.39	\$4,819,521.42	\$18,563,382.99	\$1,230,314.35	\$2,200,969.95	\$6,627,532.75
Bland	\$6,056,557.79	\$715,319.76	\$3,873,465.82	\$118,489.93	\$911,843.95	\$1,467,772.21	\$44,899.38	\$178,225.12	\$759,897.54
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,906,424.09	\$837,826.16	\$2,251,153.03	\$9,857,116.73	\$593,865.84	\$961,466.27	\$3,350,260.04
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,628,137.63	\$484,415.89	\$2,824,817.08	\$3,392,115.41	\$190,446.03	\$831,675.99	\$1,679,740.04
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,528,684.47	\$684,187.65	\$4,224,052.33	\$4,684,407.17	\$236,905.04	\$1,006,791.42	\$1,605,625.65
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,637,811.06	\$505,228.86	\$2,442,270.07	\$3,552,022.06	\$186,202.45	\$645,626.14	\$2,277,800.18
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,937,959.94	\$1,850,459.47	\$4,819,460.91	\$12,289,484.18	\$813,989.01	\$1,565,498.43	\$6,689,488.70
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,145,816.04	\$769,822.39	\$2,715,674.63	\$5,634,620.27	\$357,131.77	\$961,745.09	\$2,364,208.78
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,728,026.19	\$849,654.96	\$3,001,853.46	\$5,749,877.03	\$355,871.37	\$926,575.48	\$3,071,986.83
Charles City	\$5,547,980.17	\$868,431.68	\$2,785,267.26	\$156,157.50	\$874,291.10	\$1,894,281.23	\$106,203.89	\$329,471.13	\$391,500.56
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,551,161.51	\$493,215.60	\$3,586,693.42	\$2,803,454.76	\$161,698.22	\$609,524.32	\$1,996,171.69
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$139,194,189.86	\$9,434,764.35	\$18,962,825.73	\$94,942,378.45	\$6,435,318.66	\$9,456,731.99	\$36,062,080.03
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,796,574.01	\$291,065.19	\$1,004,102.06	\$5,132,165.40	\$311,429.51	\$650,234.09	\$1,243,901.44
Craig	\$4,242,113.87	\$564,002.12	\$2,421,668.78	\$141,512.33	\$771,212.78	\$1,256,442.98	\$73,421.34	\$193,809.05	\$402,387.24
Culpeper	\$30,793,256.16	\$4,206,391.18	\$15,954,777.67	\$1,038,773.37	\$3,434,373.47	\$10,632,087.31	\$692,227.08	\$1,531,350.77	\$3,754,967.78
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,627,304.77	\$265,613.43	\$1,349,273.25	\$2,377,395.15	\$136,465.64	\$498,719.47	\$1,307,014.24
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,918,246.33	\$541,627.27	\$2,622,610.26	\$2,751,795.97	\$167,123.41	\$529,615.33	\$1,328,428.91
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,657,452.26	\$949,984.27	\$2,870,510.31	\$6,520,242.16	\$395,602.52	\$911,863.51	\$3,985,069.00
Essex	\$9,591,619.59	\$1,208,746.85	\$4,586,269.67	\$274,585.73	\$6,763,811.57	\$3,796,603.06	\$227,307.40	\$841,415.33	\$1,038,059.16
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$236,451,261.93	\$15,586,125.07	\$42,333,935.22	\$577,567,305.55	\$38,071,424.06	\$74,205,192.38	\$70,080,877.49
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,110,167.04	\$1,173,176.86	\$3,382,539.69	\$30,079,452.11	\$1,846,583.40	\$3,568,939.76	\$4,960,471.65
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,241,439.35	\$409,417.29	\$1,366,558.31	\$3,892,384.99	\$220,068.09	\$449,829.26	\$1,779,693.31
Fluvanna	\$17,873,680.51	\$2,062,824.28	\$9,775,807.89	\$606,126.41	\$2,380,365.14	\$6,034,976.34	\$374,184.78	\$1,011,197.18	\$2,645,124.12
Franklin County	\$39,572,862.81	\$5,049,104.84	\$20,980,087.71	\$1,295,026.27	\$4,182,329.97	\$13,543,670.25	\$836,002.64	\$1,828,559.04	\$4,962,644.28
Frederick	\$57,884,042.82	\$7,427,124.37	\$31,076,416.07	\$2,009,331.10	\$5,100,319.17	\$19,380,502.38	\$1,253,099.65	\$2,302,753.01	\$8,702,202.15
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64	\$512,377.04	\$1,650,363.93	\$3,881,855.33	\$239,239.57	\$484,849.33	\$1,785,722.23
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,749,842.86	\$1,268,317.40	\$3,662,555.74	\$9,530,873.02	\$612,064.22	\$1,323,079.69	\$4,227,480.50
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,065,668.16	\$118,482.61	\$829,551.80	\$8,262,672.65	\$473,930.43	\$1,547,191.04	\$386,784.80
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,782,469.63	\$473,246.46	\$1,944,552.35	\$3,517,908.00	\$189,563.71	\$485,005.90	\$1,963,143.21
Greene	\$15,771,187.45	\$1,736,265.26	\$9,448,309.61	\$522,093.25	\$2,299,917.30	\$4,586,612.57	\$253,446.34	\$800,481.09	\$2,358,751.84
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,662,507.20	\$359,270.16	\$1,916,105.87	\$2,200,745.69	\$118,673.38	\$399,875.99	\$1,441,654.22
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,395,751.51	\$1,025,066.64	\$3,833,835.85	\$12,244,952.42	\$647,146.47	\$1,464,233.88	\$3,809,096.18
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,990,933.13	\$2,840,728.46	\$6,268,456.18	\$38,017,043.38	\$2,512,066.83	\$3,367,856.26	\$12,813,587.95
Henrico	\$241,632,203.64	\$31,055,403.92	\$100,782,056.35	\$6,424,978.39	\$18,318,228.53	\$109,794,743.37	\$6,999,548.13	\$14,093,948.59	\$28,453,913.81
Henry	\$47,218,568.24	\$6,812,882.41	\$28,005,180.85	\$1,729,189.49	\$5,679,251.11	\$12,400,504.98	\$765,673.43	\$1,796,426.09	\$5,601,126.02
Highland	\$2,396,798.01	\$253,591.62	\$964,014.24	\$25,013.29	\$572,898.67	\$1,179,192.16	\$30,596.52	\$286,335.64	\$159,046.68
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,421,758.93	\$942,803.19	\$3,161,611.32	\$8,649,363.98	\$565,440.60	\$1,449,175.52	\$3,340,126.40

Division Level Summary 2004

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$40,382,053.98	\$5,946,843.10	\$12,382,901.83	\$843,739.80	\$2,181,768.14	\$22,052,309.04	\$1,502,588.89	\$3,401,457.20	\$2,688,073.58
King George	\$15,516,307.77	\$2,109,475.57	\$8,663,494.97	\$547,660.92	\$1,617,051.84	\$4,743,337.23	\$299,849.01	\$635,392.63	\$1,552,133.97
King And Queen	\$6,810,226.27	\$635,175.24	\$3,692,680.52	\$181,916.25	\$1,036,556.52	\$2,482,370.52	\$122,291.52	\$461,459.37	\$756,740.17
King William	\$10,891,236.74	\$1,258,986.70	\$6,104,920.07	\$338,138.62	\$1,430,501.42	\$3,527,329.96	\$195,371.35	\$605,387.67	\$1,442,923.80
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,267,323.82	\$154,868.41	\$967,186.71	\$4,022,062.65	\$274,724.96	\$986,906.02	\$408,717.66
Lee	\$22,813,666.15	\$2,700,391.89	\$16,321,922.06	\$845,159.86	\$5,266,102.04	\$3,791,352.20	\$196,318.71	\$727,627.70	\$3,056,679.69
Loudoun	\$234,178,767.75	\$20,392,594.03	\$73,307,278.97	\$4,595,739.03	\$8,819,692.90	\$140,478,894.75	\$8,806,824.49	\$11,414,538.10	\$29,572,148.30
Louisa	\$22,196,297.64	\$3,244,058.83	\$6,398,275.82	\$419,722.99	\$1,794,518.58	\$12,553,962.99	\$823,532.32	\$2,349,023.80	\$1,317,017.06
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,009,236.52	\$397,034.41	\$1,705,974.52	\$2,272,061.84	\$128,699.71	\$387,453.91	\$1,540,822.01
Madison	\$11,540,876.75	\$1,379,203.48	\$6,091,923.13	\$338,729.41	\$1,155,907.58	\$4,069,750.15	\$226,290.46	\$438,120.20	\$1,741,494.11
Mathews	\$7,660,737.42	\$908,503.94	\$3,512,511.85	\$194,147.98	\$1,021,995.68	\$3,239,721.62	\$179,069.97	\$528,336.91	\$867,546.43
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,275,729.01	\$983,374.24	\$3,508,374.38	\$8,687,194.06	\$494,495.07	\$1,305,993.70	\$3,559,471.89
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,083,009.25	\$167,093.83	\$1,064,390.21	\$4,017,426.61	\$217,737.65	\$683,247.59	\$757,630.34
Montgomery	\$51,445,771.73	\$7,832,033.63	\$26,988,181.13	\$1,654,056.15	\$5,207,241.76	\$16,625,556.96	\$1,018,949.91	\$2,276,664.33	\$6,413,233.22
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,856,438.23	\$297,058.55	\$1,372,204.61	\$4,926,878.11	\$301,367.21	\$904,789.44	\$941,037.11
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,228,779.14	\$414,462.63	\$1,076,187.22	\$5,299,434.27	\$303,843.49	\$488,008.36	\$2,005,075.97
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,842,702.96	\$403,506.82	\$2,234,167.74	\$3,264,686.94	\$192,515.07	\$735,234.33	\$1,586,010.49
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,589,432.21	\$151,706.12	\$1,040,309.73	\$4,260,917.55	\$249,632.82	\$977,183.79	\$547,884.34
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,769,721.71	\$556,289.13	\$2,493,507.07	\$3,404,120.94	\$193,831.06	\$631,658.36	\$1,950,108.39
Orange	\$23,844,455.33	\$2,774,555.48	\$12,022,484.85	\$731,994.10	\$2,194,984.94	\$9,047,415.00	\$550,855.71	\$1,106,385.00	\$2,923,480.70
Page	\$19,459,606.33	\$2,580,175.11	\$11,667,062.86	\$720,853.28	\$2,466,993.02	\$5,212,368.36	\$322,047.88	\$810,105.95	\$2,521,670.90
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,552,074.60	\$523,907.80	\$2,248,367.92	\$3,652,969.78	\$223,784.22	\$579,571.51	\$1,526,441.24
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$32,193,706.49	\$1,867,327.13	\$5,943,408.82	\$12,550,847.35	\$727,985.07	\$1,676,578.52	\$7,607,481.40
Powhatan	\$21,228,232.95	\$2,550,868.53	\$11,142,915.61	\$661,602.13	\$1,618,611.76	\$7,534,448.80	\$447,352.16	\$714,446.50	\$2,843,059.05
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,512,667.81	\$500,179.76	\$2,396,866.17	\$4,119,277.30	\$242,036.83	\$833,522.48	\$1,870,074.18
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,649,846.54	\$1,298,201.62	\$5,167,210.73	\$7,730,921.11	\$486,022.71	\$934,340.61	\$5,016,329.20
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,978,889.79	\$11,717,736.18	\$30,983,513.94	\$118,167,181.23	\$7,913,250.89	\$17,262,471.67	\$50,105,421.46
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,030,352.61	\$991,148.72	\$3,187,939.29	\$7,742,971.74	\$478,744.09	\$1,117,806.52	\$3,411,576.64
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,483,198.60	\$87,955.89	\$636,002.00	\$3,684,740.77	\$218,510.62	\$723,971.07	\$329,101.40
Richmond County	\$6,598,702.50	\$910,896.31	\$3,710,724.76	\$247,884.71	\$1,412,460.75	\$1,977,081.43	\$132,073.46	\$353,580.26	\$751,675.99
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$37,489,896.00	\$2,376,929.31	\$5,991,456.40	\$27,857,665.44	\$1,766,227.93	\$2,922,541.07	\$8,591,814.83
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,395,377.25	\$529,997.32	\$1,961,533.61	\$6,159,715.07	\$388,860.73	\$744,467.23	\$1,716,583.79
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,345,509.36	\$2,098,320.14	\$5,639,602.73	\$18,204,774.17	\$1,218,657.63	\$2,321,803.87	\$7,654,911.84
Russell	\$22,564,400.37	\$3,855,908.43	\$13,647,844.87	\$878,138.43	\$3,847,107.07	\$5,060,647.07	\$325,615.42	\$1,046,385.92	\$2,620,189.01
Scott	\$21,146,346.02	\$2,798,479.22	\$14,131,527.01	\$832,440.69	\$3,336,039.53	\$4,216,339.79	\$248,370.38	\$716,286.80	\$2,200,193.68
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$15,936,709.39	\$1,025,625.01	\$3,312,814.00	\$10,223,351.99	\$657,935.41	\$1,510,666.92	\$3,771,998.74
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,511,121.33	\$1,121,519.78	\$4,490,294.80	\$6,588,704.20	\$399,185.01	\$1,053,576.98	\$4,115,301.34
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,146,131.36	\$572,927.29	\$2,843,550.16	\$4,543,504.31	\$256,560.60	\$828,135.03	\$2,844,582.29
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,700,655.85	\$3,990,853.74	\$8,965,846.08	\$38,453,839.79	\$2,335,800.89	\$3,444,621.73	\$20,501,326.74
Stafford	\$126,099,795.91	\$14,126,369.03	\$73,577,738.80	\$4,918,683.10	\$7,862,294.68	\$38,395,688.08	\$2,566,757.62	\$3,118,721.68	\$23,224,800.76
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67	\$66,420.94	\$727,596.21	\$5,159,278.69	\$265,683.76	\$1,382,155.77	\$237,503.61
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,468,994.81	\$261,619.54	\$1,814,189.54	\$2,131,204.29	\$124,762.88	\$561,511.30	\$651,242.84
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,046,533.52	\$1,336,899.10	\$5,653,203.97	\$8,754,947.81	\$507,863.01	\$1,493,500.10	\$4,564,866.68
Warren	\$28,132,467.39	\$3,696,217.48	\$14,781,487.58	\$953,209.88	\$2,388,358.36	\$9,654,762.34	\$622,604.11	\$1,039,734.90	\$4,343,941.66
Washington	\$37,467,250.70	\$6,014,427.66	\$20,346,831.22	\$1,387,448.32	\$4,704,273.93	\$11,105,991.82	\$757,316.43	\$1,788,932.41	\$4,494,781.31
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,621,958.78	\$364,411.58	\$1,792,014.82	\$3,607,985.04	\$233,867.16	\$787,106.78	\$1,156,886.96
Wise	\$35,927,942.06	\$4,806,877.00	\$24,159,282.80	\$1,494,860.44	\$5,923,991.43	\$6,961,782.25	\$430,761.66	\$1,259,642.24	\$4,939,114.00
Wythe	\$23,844,950.44	\$3,161,521.94	\$13,895,127.27	\$869,310.74	\$2,866,532.71	\$6,788,301.23	\$424,691.55	\$864,083.47	\$3,024,273.74
York	\$63,052,774.67	\$7,854,163.09	\$33,776,030.42	\$2,229,295.93	\$4,568,557.54	\$21,422,581.15	\$1,413,939.78	\$2,152,772.16	\$8,718,599.39
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80	\$736,403.06	\$5,404,506.24	\$50,266,055.19	\$2,945,612.24	\$12,292,978.08	\$3,217,115.86

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,007,380.51	\$471,928.66	\$2,504,907.11	\$4,471,005.82	\$263,506.37	\$816,268.98	\$1,879,929.68
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,223,409.80	\$236,187.30	\$1,071,107.59	\$1,421,350.69	\$79,486.72	\$224,637.21	\$949,923.49
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$9,299,638.17	\$605,598.71	\$5,141,109.19	\$9,970,440.40	\$649,281.80	\$2,788,601.39	\$2,666,610.83
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$6,602,580.08	\$426,061.80	\$1,358,127.78	\$6,319,837.58	\$407,816.54	\$758,010.53	\$1,606,319.01
Covington	\$5,922,016.98	\$559,815.46	\$3,561,574.25	\$208,289.44	\$828,505.53	\$1,800,627.27	\$105,305.02	\$256,381.97	\$778,555.60
Danville	\$39,095,722.92	\$6,229,143.21	\$22,888,286.11	\$1,560,792.38	\$6,506,236.14	\$9,978,293.60	\$680,437.35	\$2,013,390.80	\$5,101,110.30
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90	\$124,234.77	\$720,595.73	\$7,984,907.61	\$496,939.07	\$1,285,739.01	\$502,761.67
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$7,271,764.57	\$440,279.58	\$2,164,902.37	\$3,676,390.46	\$222,592.42	\$790,372.37	\$5,615,585.97
Galax	\$6,955,763.11	\$656,108.51	\$4,387,079.47	\$283,356.27	\$1,183,941.67	\$1,912,575.14	\$123,530.97	\$375,403.63	\$1,214,080.96
Hampton	\$125,498,767.49	\$18,719,128.57	\$77,934,099.70	\$4,952,788.81	\$15,467,085.00	\$28,845,539.22	\$1,833,162.43	\$4,418,303.92	\$20,985,531.16
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$8,619,520.88	\$536,962.31	\$2,355,924.85	\$10,241,329.16	\$637,994.60	\$1,974,661.92	\$2,366,521.97
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,415,049.52	\$868,439.32	\$3,191,314.38	\$5,170,011.01	\$311,468.99	\$909,475.66	\$3,434,115.14
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$25,556,789.66	\$1,643,191.11	\$6,942,424.71	\$16,346,456.22	\$1,051,006.48	\$3,165,062.43	\$5,281,711.62
Martinsville	\$15,320,862.73	\$2,102,298.45	\$8,975,405.14	\$548,679.64	\$2,079,312.13	\$4,243,159.13	\$259,390.52	\$723,276.73	\$2,269,249.65
Newport News	\$164,781,352.99	\$25,718,616.13	\$101,176,309.61	\$6,943,153.49	\$25,663,333.46	\$37,886,427.25	\$2,599,929.57	\$7,507,367.73	\$27,844,527.80
Norfolk	\$185,762,495.08	\$28,373,552.93	\$117,539,236.12	\$7,312,764.73	\$42,917,697.31	\$39,849,706.03	\$2,479,270.20	\$11,650,448.42	\$34,806,758.23
Norton	\$3,523,088.81	\$630,390.49	\$1,879,964.64	\$122,724.31	\$773,619.45	\$1,012,733.68	\$66,111.37	\$237,337.52	\$395,458.50
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,170,746.76	\$1,215,641.61	\$7,480,402.26	\$5,822,483.60	\$350,906.86	\$1,747,449.18	\$2,691,120.16
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,952,859.27	\$3,607,507.61	\$18,435,986.72	\$15,591,191.72	\$970,536.11	\$4,054,651.74	\$13,610,554.57
Radford	\$7,950,014.09	\$965,322.82	\$4,670,663.06	\$299,557.67	\$1,003,546.33	\$2,314,028.22	\$148,412.53	\$286,883.47	\$723,208.46
Richmond City	\$144,523,906.15	\$21,100,138.57	\$70,445,142.23	\$4,181,594.50	\$28,165,960.93	\$52,978,625.35	\$3,144,789.29	\$15,236,484.92	\$17,217,269.85
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$38,605,064.81	\$2,259,055.70	\$12,640,880.21	\$26,054,314.59	\$1,524,622.43	\$6,471,404.18	\$9,523,613.09
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,538,213.69	\$471,835.43	\$3,890,496.67	\$5,308,094.58	\$332,246.76	\$1,310,383.51	\$1,941,876.68
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,605,582.05	\$2,426,564.22	\$8,855,760.54	\$19,364,262.95	\$1,157,196.26	\$3,426,769.58	\$10,871,866.92
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,888,802.75	\$14,938,769.43	\$37,774,071.47	\$117,919,475.65	\$8,122,004.62	\$15,948,545.62	\$51,602,476.40
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,473,637.26	\$570,751.51	\$1,796,172.28	\$5,040,935.72	\$339,537.98	\$753,303.51	\$2,193,557.50
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22	\$38,986.04	\$1,761,963.53	\$2,499,180.87	\$155,944.15	\$900,929.79	\$78,062.26
Winchester	\$18,997,385.43	\$2,416,297.51	\$7,339,467.51	\$435,439.88	\$2,177,664.93	\$9,241,620.41	\$548,291.83	\$1,832,574.05	\$1,973,979.39
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91	\$185,844.63	\$558,923.45	\$11,400,491.66	\$743,378.51	\$1,630,023.49	\$761,807.54
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,383,043.26	\$259,481.56	\$1,789,036.27	\$1,854,388.45	\$109,782.08	\$586,838.74	\$531,695.78
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$116,650,040.62	\$7,687,019.49	\$21,156,302.30	\$63,282,152.22	\$4,170,175.46	\$8,475,674.29	\$31,830,464.49
Lexington	\$3,669,130.57	\$380,387.43	\$1,833,142.01	\$68,221.24	\$532,794.73	\$1,455,601.14	\$54,170.88	\$232,323.75	\$205,821.69
Emporia	\$6,560,768.05	\$689,601.74	\$3,934,268.55	\$211,221.39	\$837,804.81	\$1,936,897.77	\$103,987.37	\$347,757.62	\$858,290.05
Salem	\$19,823,959.63	\$2,745,248.90	\$9,615,314.14	\$667,204.25	\$2,201,078.99	\$7,463,396.59	\$517,883.22	\$1,116,739.74	\$2,311,552.90
Bedford City	\$4,978,211.24	\$602,280.10	\$2,906,055.87	\$186,363.58	\$575,900.43	\$1,469,875.27	\$94,262.20	\$205,746.05	\$510,475.36
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,321,158.55	\$511,860.68	\$1,064,791.79	\$3,795,085.83	\$265,334.40	\$334,028.32	\$1,966,934.01
Manassas	\$37,494,343.76	\$4,351,727.89	\$19,308,909.22	\$1,299,344.62	\$3,941,902.61	\$13,833,706.65	\$930,904.60	\$2,203,836.09	\$5,683,033.23
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,434,815.04	\$519,211.72	\$1,922,520.92	\$3,626,930.09	\$223,258.55	\$639,347.03	\$2,558,140.09
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,734,909.12	\$107,200.65	\$651,832.97	\$750,634.03	\$46,381.94	\$168,236.21	\$164,777.14
West Point	\$4,800,300.86	\$374,406.50	\$3,008,722.99	\$178,218.79	\$688,063.27	\$1,417,171.38	\$83,944.77	\$187,724.86	\$637,591.20
<u>Combined Divisions</u>									
Bedford City/County	\$61,021,757.36	\$6,831,423.30	\$30,797,585.27	\$2,034,913.97	\$5,395,421.85	\$20,033,258.26	\$1,324,576.55	\$2,406,716.00	\$7,138,008.11
Emporia/Greensville	\$13,439,670.18	\$1,459,348.00	\$8,397,416.32	\$466,470.81	\$2,567,938.83	\$2,951,379.73	\$165,055.32	\$568,112.20	\$1,606,431.36
Fairfax City/County	\$997,917,170.84	\$115,061,216.52	\$239,301,384.84	\$15,771,969.70	\$42,892,858.67	\$588,967,797.21	\$38,814,802.57	\$75,835,215.86	\$70,842,685.04
Lexington/Rockbridge	\$21,339,063.03	\$2,453,977.40	\$10,228,519.26	\$598,218.57	\$2,494,328.34	\$7,615,316.20	\$443,031.61	\$976,790.98	\$1,922,405.48
Wmsburg/James City	\$46,506,026.61	\$6,405,580.77	\$13,007,697.05	\$882,725.83	\$3,943,731.67	\$24,551,489.92	\$1,658,533.04	\$4,302,386.99	\$2,766,135.83

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

**Option 8 -- Prevailing Instructional Staffing Ratios
and More At-Risk Pre-School (plus Pop. Density Adjustment)
Division-Level FY2003 Cost Summary and Impacts**

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,489,385.30	\$1,950,134.86	\$5,205,538.67	\$8,046,291.88	\$897,193.01	\$1,887,033.06	\$4,216,876.58
Albemarle	\$68,710,906.26	\$8,994,727.29	\$21,862,093.12	\$2,739,832.96	\$5,746,295.75	\$37,854,085.85	\$4,744,004.68	\$7,033,335.14	\$6,261,481.17
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,090,001.84	\$1,330,320.82	\$2,413,663.63	\$4,587,400.87	\$671,365.64	\$724,739.94	\$2,200,449.62
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,638,642.63	\$584,143.52	\$1,316,941.82	\$3,036,192.19	\$314,538.82	\$447,368.53	\$1,333,255.81
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,129,556.10	\$1,804,342.54	\$2,810,117.36	\$7,061,051.26	\$842,097.09	\$929,380.60	\$4,032,499.52
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,792,432.89	\$842,391.86	\$2,407,562.83	\$3,535,424.20	\$382,192.91	\$519,531.06	\$1,788,926.91
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21	\$2,264,452.89	\$7,461,613.52	\$75,410,744.82	\$9,057,811.54	\$20,316,226.90	\$5,409,601.09
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,924,103.07	\$3,892,660.24	\$5,702,496.85	\$17,683,415.12	\$2,225,950.63	\$2,282,487.02	\$8,518,740.30
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58	\$112,269.89	\$714,666.45	\$3,313,846.31	\$449,079.54	\$921,484.80	\$249,818.46
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,876,585.24	\$3,590,924.59	\$4,954,963.60	\$17,887,880.52	\$2,389,962.47	\$2,291,114.34	\$7,490,404.96
Bland	\$5,930,768.88	\$715,319.76	\$3,782,243.70	\$364,414.70	\$935,430.32	\$1,433,205.42	\$138,087.64	\$187,162.71	\$938,186.57
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,462,580.70	\$1,826,752.26	\$2,280,913.06	\$9,542,512.77	\$1,294,833.97	\$982,560.70	\$3,925,102.78
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,495,063.58	\$1,180,079.48	\$3,060,937.39	\$3,339,797.91	\$463,943.20	\$924,505.68	\$2,478,449.88
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,803,082.63	\$2,116,390.29	\$4,455,479.31	\$4,779,419.57	\$732,815.81	\$1,086,924.73	\$3,543,653.43
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,384,100.61	\$999,357.39	\$2,656,423.85	\$3,458,516.89	\$368,313.87	\$724,552.67	\$2,732,372.02
Campbell	\$45,036,428.70	\$6,145,410.12	\$27,009,812.40	\$3,514,925.51	\$5,202,036.12	\$11,881,206.17	\$1,546,162.34	\$1,733,787.45	\$7,808,382.41
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,873,261.19	\$1,324,677.87	\$3,009,014.78	\$5,508,178.12	\$614,537.28	\$1,097,829.84	\$2,939,849.55
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,369,736.26	\$1,870,982.17	\$3,108,781.00	\$5,599,810.08	\$783,646.33	\$971,361.24	\$3,841,951.65
Charles City	\$5,500,875.41	\$868,431.68	\$2,757,230.51	\$295,303.68	\$905,003.42	\$1,875,213.22	\$200,838.25	\$350,358.81	\$533,322.31
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,369,522.78	\$1,075,627.32	\$3,853,855.64	\$2,743,905.42	\$352,638.94	\$697,112.09	\$2,664,106.91
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$134,645,363.36	\$16,309,801.12	\$19,500,412.22	\$91,839,688.55	\$11,124,683.53	\$9,823,412.10	\$38,925,876.78
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,639,294.33	\$556,968.25	\$1,013,450.04	\$4,963,881.68	\$595,936.43	\$660,236.10	\$1,361,872.80
Craig	\$4,162,799.55	\$564,002.12	\$2,369,448.23	\$257,214.36	\$771,212.78	\$1,229,349.20	\$133,451.44	\$193,809.05	\$465,868.72
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,412,613.85	\$1,865,222.03	\$3,524,934.78	\$10,270,795.33	\$1,242,963.32	\$1,591,699.83	\$4,129,813.93
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,401,342.44	\$475,776.14	\$1,498,403.70	\$2,261,301.28	\$244,442.06	\$575,339.02	\$1,440,345.07
Dickenson	\$13,844,840.60	\$1,955,765.56	\$9,085,631.15	\$1,276,349.62	\$2,622,610.26	\$2,803,443.90	\$393,827.85	\$529,615.33	\$2,230,536.08
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$15,078,086.57	\$1,592,275.70	\$2,977,453.53	\$6,278,976.56	\$663,072.32	\$956,397.94	\$4,154,937.96
Essex	\$9,327,371.17	\$1,208,746.85	\$4,441,699.37	\$477,586.32	\$6,867,148.21	\$3,676,924.96	\$395,355.22	\$926,959.41	\$1,199,826.08
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$227,685,072.04	\$27,787,713.31	\$43,838,736.96	\$556,154,585.52	\$67,875,614.51	\$77,880,894.01	\$75,021,077.59
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,374,152.09	\$2,155,075.13	\$3,475,342.63	\$28,920,962.68	\$3,392,093.79	\$3,715,011.82	\$5,299,157.91
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,979,772.16	\$793,699.65	\$1,393,443.73	\$3,751,734.85	\$426,625.76	\$464,280.59	\$1,929,193.92
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,255,080.90	\$1,049,940.74	\$2,488,042.09	\$5,713,511.85	\$648,168.17	\$1,077,670.24	\$2,675,888.40
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,342,124.53	\$2,675,279.45	\$4,518,743.15	\$13,131,833.89	\$1,727,023.41	\$2,045,730.15	\$6,041,347.45
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,889,193.45	\$3,595,775.05	\$5,206,221.98	\$18,640,102.62	\$2,242,469.88	\$2,368,798.26	\$9,207,326.30
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97	\$963,005.30	\$1,651,071.32	\$3,799,124.10	\$449,647.33	\$485,179.63	\$2,059,873.20
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,476,705.42	\$2,331,079.51	\$3,728,320.47	\$9,399,062.44	\$1,124,931.62	\$1,354,816.41	\$5,082,869.89
Goochland	\$11,574,136.94	\$1,595,115.21	\$1,995,804.35	\$234,398.34	\$839,078.46	\$7,983,217.38	\$937,593.34	\$1,585,297.71	\$442,363.38
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,521,947.88	\$1,036,677.64	\$1,992,404.89	\$3,413,553.35	\$415,251.83	\$504,173.72	\$2,313,905.16
Greene	\$15,294,298.06	\$1,736,265.26	\$9,127,267.68	\$869,380.10	\$2,343,712.00	\$4,430,765.12	\$422,034.19	\$821,740.91	\$2,428,791.46
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,442,049.62	\$588,556.97	\$2,234,513.84	\$2,127,924.60	\$194,410.93	\$505,051.86	\$1,768,891.43
Halifax	\$35,645,982.22	\$4,653,166.98	\$18,998,595.74	\$2,366,094.21	\$4,179,834.69	\$11,994,219.49	\$1,493,765.84	\$1,682,670.34	\$5,098,966.82
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,897,721.88	\$4,861,065.53	\$6,367,723.61	\$36,166,008.82	\$4,298,658.48	\$3,455,638.82	\$12,839,981.20
Henrico	\$231,976,979.40	\$31,055,403.92	\$96,161,066.03	\$11,246,375.27	\$19,266,660.13	\$104,760,509.46	\$12,252,110.46	\$15,127,196.05	\$29,602,751.96
Henry	\$46,816,618.01	\$6,812,882.41	\$27,726,589.15	\$3,517,762.59	\$6,032,569.59	\$12,277,146.46	\$1,557,641.52	\$1,952,873.13	\$7,464,425.89
Highland	\$2,389,551.54	\$253,591.62	\$960,754.77	\$93,537.69	\$572,898.67	\$1,175,205.15	\$114,416.27	\$286,335.64	\$224,311.61
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,055,306.68	\$1,707,634.40	\$3,322,877.33	\$8,429,586.43	\$1,024,143.56	\$1,545,893.86	\$3,899,771.38

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$39,636,541.19	\$5,946,843.10	\$12,114,815.43	\$1,582,027.60	\$2,319,095.81	\$21,574,882.65	\$2,817,381.74	\$3,646,019.61	\$3,295,602.65
King George	\$15,266,186.87	\$2,109,475.57	\$8,501,866.84	\$996,930.09	\$1,764,159.75	\$4,654,844.46	\$545,827.71	\$715,935.46	\$1,986,882.93
King And Queen	\$6,596,343.26	\$635,175.24	\$3,564,778.48	\$410,503.23	\$1,041,599.87	\$2,396,389.55	\$275,957.02	\$464,849.71	\$862,468.46
King William	\$10,551,040.90	\$1,258,986.70	\$5,889,303.95	\$660,913.93	\$1,491,821.57	\$3,402,750.25	\$381,866.02	\$640,817.52	\$1,611,403.14
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,255,841.12	\$262,149.21	\$1,050,107.17	\$4,001,693.19	\$465,033.06	\$1,134,000.71	\$587,436.22
Lee	\$22,681,036.22	\$2,700,391.89	\$16,214,292.87	\$1,891,794.78	\$5,495,171.21	\$3,766,351.45	\$439,437.24	\$780,837.23	\$4,224,754.59
Loudoun	\$211,306,556.73	\$20,392,594.03	\$65,464,397.81	\$8,062,147.26	\$8,912,607.83	\$125,449,564.90	\$15,449,509.95	\$11,592,591.17	\$25,288,590.29
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,236,333.77	\$712,606.89	\$1,876,100.39	\$12,236,218.86	\$1,398,195.52	\$2,509,094.27	\$1,529,540.72
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,914,101.38	\$785,776.38	\$1,866,718.84	\$2,241,223.54	\$254,711.41	\$439,559.59	\$1,995,173.17
Madison	\$11,260,154.86	\$1,379,203.48	\$5,923,630.35	\$569,328.47	\$1,164,990.21	\$3,957,321.03	\$380,343.71	\$444,187.91	\$1,812,883.01
Mathews	\$7,520,044.46	\$908,503.94	\$3,439,323.38	\$373,620.06	\$1,029,765.16	\$3,172,217.14	\$344,603.81	\$535,502.99	\$981,599.51
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$16,844,799.81	\$2,034,250.22	\$3,795,612.62	\$8,470,498.97	\$1,022,933.76	\$1,450,433.00	\$4,466,656.91
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,041,972.83	\$302,671.19	\$1,095,196.70	\$3,963,952.62	\$394,406.63	\$723,391.10	\$882,977.77
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,342,403.06	\$3,384,138.04	\$5,468,986.17	\$16,227,737.63	\$2,084,734.04	\$2,437,907.01	\$7,759,281.45
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,791,831.69	\$600,173.22	\$1,458,652.67	\$4,861,334.48	\$608,878.39	\$992,491.38	\$1,265,993.29
New Kent	\$13,866,190.81	\$1,726,695.77	\$7,004,488.64	\$679,177.09	\$1,080,393.92	\$5,135,006.40	\$497,906.26	\$491,092.30	\$2,049,706.64
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,842,089.04	\$749,391.59	\$2,300,330.53	\$3,264,394.03	\$357,538.38	\$766,800.92	\$1,997,444.12
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,544,047.87	\$283,979.44	\$1,111,014.63	\$4,186,237.49	\$467,288.92	\$1,093,528.89	\$705,478.21
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,475,188.13	\$1,021,857.58	\$2,793,232.42	\$3,301,494.89	\$356,051.78	\$736,093.41	\$2,420,868.62
Orange	\$22,953,838.39	\$2,774,555.48	\$11,514,298.83	\$1,330,363.84	\$2,194,984.94	\$8,664,984.08	\$1,001,153.58	\$1,106,385.00	\$3,013,664.41
Page	\$19,092,194.74	\$2,580,175.11	\$11,413,107.97	\$1,500,242.51	\$2,608,309.37	\$5,098,911.66	\$670,247.23	\$873,240.34	\$3,188,421.60
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,493,607.59	\$1,227,041.50	\$2,305,162.02	\$3,627,995.93	\$524,123.76	\$603,830.78	\$2,227,902.03
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,520,433.95	\$3,902,612.17	\$6,213,889.35	\$12,288,369.32	\$1,521,449.22	\$1,782,026.45	\$9,239,974.43
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,572,474.80	\$1,172,346.39	\$1,618,611.76	\$7,148,736.73	\$792,699.52	\$714,446.50	\$2,783,362.50
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,309,361.37	\$807,504.81	\$2,639,081.02	\$4,020,897.38	\$390,751.33	\$950,730.17	\$2,216,307.65
Prince George	\$31,571,755.64	\$3,847,535.12	\$20,172,142.85	\$2,195,664.75	\$5,377,791.51	\$7,552,077.67	\$822,016.32	\$1,013,178.16	\$5,646,669.42
Prince William	\$312,760,006.92	\$35,908,334.12	\$165,252,763.49	\$20,326,256.66	\$31,864,853.23	\$111,598,909.31	\$13,726,778.46	\$17,857,659.92	\$49,869,154.94
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,656,517.95	\$2,092,743.46	\$3,270,359.17	\$7,562,402.34	\$1,010,835.75	\$1,157,616.92	\$4,221,756.59
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,446,426.14	\$179,312.08	\$643,171.34	\$3,593,386.19	\$445,468.70	\$741,782.01	\$390,854.48
Richmond County	\$6,503,494.51	\$910,896.31	\$3,648,611.07	\$470,816.16	\$1,449,510.77	\$1,943,987.13	\$250,851.78	\$737,320.58	\$949,543.76
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$36,524,601.81	\$4,667,228.37	\$6,101,638.90	\$27,140,383.05	\$3,468,083.42	\$3,004,414.52	\$10,027,002.20
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,229,544.19	\$1,088,228.99	\$2,038,365.92	\$6,038,042.83	\$798,437.08	\$800,839.34	\$2,185,814.72
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,392,007.57	\$4,110,376.42	\$6,029,286.38	\$17,651,001.55	\$2,387,215.14	\$2,548,123.46	\$9,103,149.98
Russell	\$22,318,675.76	\$3,855,908.43	\$13,468,588.77	\$2,128,138.06	\$4,237,644.89	\$4,994,178.56	\$789,117.68	\$1,191,198.09	\$4,081,470.37
Scott	\$20,802,405.38	\$2,798,479.22	\$13,866,623.93	\$2,014,394.32	\$3,336,039.53	\$4,137,302.23	\$601,022.87	\$716,286.80	\$3,117,244.23
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,490,351.85	\$1,763,235.45	\$3,434,152.82	\$9,937,014.94	\$1,131,110.33	\$1,588,505.42	\$4,184,590.45
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,121,433.41	\$2,424,933.46	\$4,628,244.17	\$6,450,001.72	\$863,111.91	\$1,102,677.61	\$5,166,976.47
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,839,405.47	\$1,394,146.72	\$2,937,819.04	\$4,406,150.45	\$624,308.07	\$870,349.26	\$3,453,344.73
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,360,880.54	\$6,697,668.66	\$9,141,406.16	\$35,913,819.11	\$3,920,068.60	\$3,547,375.03	\$19,043,926.43
Stafford	\$117,943,383.85	\$14,126,369.03	\$68,218,160.44	\$7,908,962.06	\$7,862,294.68	\$35,598,854.38	\$4,127,199.95	\$3,118,721.68	\$20,855,501.36
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58	\$114,493.91	\$738,936.21	\$5,107,746.30	\$457,975.63	\$1,427,515.77	\$284,033.48
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,480,620.84	\$570,084.15	\$1,877,370.75	\$2,136,748.59	\$271,865.56	\$591,641.58	\$1,034,514.70
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,256,353.57	\$2,922,949.80	\$5,929,280.05	\$8,834,654.53	\$1,110,374.06	\$1,598,376.25	\$6,636,813.50
Warren	\$27,149,411.35	\$3,696,217.48	\$14,186,836.97	\$1,726,988.23	\$2,488,464.87	\$9,266,356.90	\$1,128,009.67	\$1,105,121.04	\$4,623,175.91
Washington	\$37,011,025.90	\$6,014,427.66	\$20,051,699.40	\$2,584,247.14	\$4,869,396.09	\$10,944,898.84	\$1,410,569.90	\$1,879,061.70	\$5,561,570.47
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,557,818.22	\$686,702.04	\$2,048,871.53	\$3,566,821.77	\$440,702.39	\$951,948.82	\$1,671,893.57
Wise	\$35,346,570.93	\$4,806,877.00	\$23,707,964.40	\$2,809,233.29	\$6,099,241.15	\$6,831,729.53	\$809,513.70	\$1,310,142.52	\$5,977,418.17
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,586,281.86	\$1,730,148.06	\$2,866,532.71	\$6,637,418.44	\$845,243.51	\$864,083.47	\$3,576,265.65
York	\$61,480,290.35	\$7,854,163.09	\$32,813,827.27	\$3,980,769.70	\$4,568,557.54	\$20,812,299.99	\$2,524,818.96	\$2,152,772.16	\$9,507,870.00
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78	\$1,449,769.88	\$5,762,526.24	\$48,195,151.13	\$5,799,079.53	\$13,725,058.08	\$3,770,776.66

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,775,037.86	\$962,411.53	\$2,504,907.11	\$4,341,274.84	\$537,372.69	\$816,268.98	\$2,138,069.91
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,111,518.89	\$547,235.98	\$1,071,107.59	\$1,383,694.81	\$184,167.36	\$224,637.21	\$1,149,081.25
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$9,127,789.45	\$1,087,724.30	\$5,518,026.68	\$9,786,195.87	\$1,166,184.12	\$3,192,706.71	\$3,353,805.19
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,375,268.64	\$735,811.79	\$1,395,817.92	\$6,102,260.31	\$704,302.10	\$794,086.66	\$1,726,447.69
Covington	\$5,721,820.86	\$559,815.46	\$3,428,603.98	\$405,638.51	\$838,340.27	\$1,733,401.41	\$205,078.91	\$261,354.12	\$852,769.14
Danville	\$38,506,300.92	\$6,229,143.21	\$22,477,812.63	\$3,205,018.99	\$7,280,398.16	\$9,799,345.08	\$1,397,248.37	\$2,350,891.65	\$7,109,025.44
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,896,715.98	\$223,736.98	\$725,515.73	\$7,586,863.92	\$894,947.91	\$1,305,419.01	\$507,672.96
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$7,042,562.71	\$686,129.09	\$2,304,782.46	\$3,560,512.73	\$346,886.70	\$861,091.63	\$5,772,113.71
Galax	\$6,708,842.33	\$656,108.51	\$4,215,123.83	\$616,806.21	\$1,233,351.25	\$1,837,609.99	\$268,900.58	\$396,944.05	\$1,424,984.84
Hampton	\$123,286,114.09	\$18,719,128.57	\$76,319,174.30	\$9,113,322.42	\$16,813,869.73	\$28,247,811.21	\$3,373,089.57	\$4,916,785.74	\$24,877,924.09
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$8,372,827.38	\$983,187.50	\$2,503,147.35	\$9,948,218.98	\$1,168,179.41	\$2,149,585.11	\$2,713,276.17
Hopewell	\$21,751,844.66	\$2,673,477.69	\$14,042,111.55	\$1,572,372.23	\$3,405,257.56	\$5,036,255.42	\$563,937.13	\$986,207.18	\$3,979,053.25
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,126,792.94	\$3,166,393.34	\$7,475,289.63	\$16,071,424.70	\$2,025,266.51	\$3,505,889.78	\$6,907,782.05
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,699,527.39	\$988,757.47	\$2,121,685.37	\$4,112,736.81	\$467,439.10	\$743,308.85	\$2,475,822.96
Newport News	\$161,822,793.76	\$25,718,616.13	\$99,023,783.98	\$12,217,385.84	\$30,651,730.83	\$37,080,393.64	\$4,574,915.82	\$9,375,320.37	\$35,954,631.90
Norfolk	\$182,788,801.74	\$28,373,552.93	\$115,318,459.76	\$14,207,945.34	\$48,487,370.32	\$39,096,789.06	\$4,816,965.50	\$13,538,752.61	\$45,050,835.47
Norton	\$3,555,729.68	\$630,390.49	\$1,901,177.94	\$276,812.86	\$784,769.20	\$1,024,161.25	\$149,118.61	\$243,343.87	\$581,910.10
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,106,172.92	\$2,427,333.26	\$8,341,427.16	\$5,803,843.73	\$700,673.52	\$1,995,992.45	\$4,699,262.86
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$57,585,198.48	\$7,061,689.07	\$20,830,785.10	\$15,492,279.09	\$1,899,822.54	\$4,698,929.88	\$19,091,873.62
Radford	\$7,886,017.61	\$965,322.82	\$4,627,868.61	\$559,513.89	\$1,003,546.33	\$2,292,826.18	\$277,204.95	\$286,883.47	\$940,370.23
Richmond City	\$142,613,462.72	\$21,100,138.57	\$69,354,740.75	\$8,391,398.81	\$30,362,559.50	\$52,158,583.40	\$6,310,793.90	\$16,888,447.98	\$22,533,271.24
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$37,635,357.94	\$4,823,463.81	\$13,792,655.09	\$25,399,865.54	\$3,255,325.28	\$7,248,729.78	\$12,270,089.21
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,369,631.96	\$914,261.14	\$4,062,286.83	\$5,189,386.37	\$643,784.43	\$1,431,350.95	\$2,387,510.81
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,541,113.84	\$4,418,640.51	\$9,367,980.31	\$18,379,745.47	\$2,107,190.99	\$3,671,040.39	\$11,311,694.77
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,382,554.56	\$25,506,767.72	\$40,244,524.83	\$115,469,490.14	\$13,867,680.75	\$17,291,697.32	\$60,134,679.85
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,229,437.14	\$1,139,203.32	\$2,046,909.58	\$4,895,661.97	\$677,707.88	\$902,466.21	\$2,768,546.49
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48	\$71,991.17	\$1,768,383.53	\$2,479,993.93	\$287,964.70	\$926,609.79	\$112,690.66
Winchester	\$18,649,182.25	\$2,416,297.51	\$7,185,338.55	\$921,314.32	\$2,300,431.38	\$9,047,546.19	\$1,160,089.23	\$1,987,157.60	\$2,428,491.31
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97	\$330,896.72	\$577,973.45	\$10,979,451.87	\$1,323,586.89	\$1,706,223.49	\$820,649.69
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,525,151.05	\$490,149.69	\$1,833,939.99	\$1,914,511.75	\$207,373.71	\$605,836.71	\$949,375.41
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$112,220,057.63	\$12,469,527.89	\$22,169,141.19	\$60,878,905.24	\$6,764,665.99	\$9,025,135.09	\$33,195,828.79
Lexington	\$3,501,347.76	\$380,387.43	\$1,739,620.04	\$111,642.67	\$542,382.65	\$1,381,340.29	\$88,649.54	\$239,937.01	\$165,309.06
Emporia	\$6,359,421.41	\$689,601.74	\$3,799,346.16	\$340,995.36	\$837,804.81	\$1,870,473.51	\$167,876.99	\$347,757.62	\$853,141.63
Salem	\$19,454,941.74	\$2,745,248.90	\$9,407,557.07	\$1,195,469.74	\$2,201,078.99	\$7,302,135.77	\$927,922.34	\$1,116,739.74	\$2,632,061.32
Bedford City	\$4,863,689.54	\$602,280.10	\$2,830,002.01	\$356,078.66	\$575,900.43	\$1,431,407.43	\$180,103.63	\$205,746.05	\$604,136.59
Poquoson	\$12,383,831.32	\$1,558,033.42	\$7,129,870.50	\$817,066.47	\$1,064,791.79	\$3,695,927.40	\$423,544.63	\$334,028.32	\$2,080,851.75
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,394,203.84	\$2,312,562.92	\$4,039,321.71	\$13,178,373.63	\$1,656,816.38	\$2,273,631.19	\$5,878,965.25
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,813,107.77	\$971,690.02	\$1,955,761.97	\$3,359,598.95	\$417,822.06	\$653,640.52	\$2,422,152.18
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,758,860.83	\$203,278.07	\$651,832.97	\$760,997.09	\$87,951.26	\$168,236.21	\$284,806.26
West Point	\$4,655,104.23	\$374,406.50	\$2,910,018.32	\$323,950.17	\$688,063.27	\$1,370,679.42	\$152,587.30	\$187,724.86	\$684,617.91
<u>Combined Divisions</u>									
Bedford City/County	\$62,374,367.86	\$6,831,423.30	\$29,706,587.25	\$3,947,003.25	\$5,530,864.03	\$19,319,287.95	\$2,570,066.10	\$2,496,860.40	\$8,094,541.55
Emporia/Greensville	\$13,623,377.36	\$1,459,348.00	\$8,200,910.45	\$791,835.04	\$2,886,346.81	\$2,888,921.69	\$282,362.19	\$673,288.07	\$2,053,697.69
Fairfax City/County	\$1,009,943,000.35	\$115,061,216.52	\$230,429,935.01	\$28,118,610.03	\$44,416,710.41	\$567,134,037.39	\$69,199,201.39	\$79,587,117.49	\$75,841,727.28
Lexington/Rockbridge	\$21,929,483.02	\$2,453,977.40	\$9,969,164.23	\$1,199,871.66	\$2,580,748.57	\$7,419,383.11	\$887,086.62	\$1,040,776.35	\$2,351,123.78
Wmsburg/James City	\$47,954,636.48	\$6,405,580.77	\$12,734,813.91	\$1,654,018.77	\$4,087,479.34	\$24,054,876.58	\$3,105,346.44	\$4,572,629.40	\$3,408,293.31

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

**Option 8 -- Prevailing Instructional Staffing Ratios
and More At-Risk Pre-School (plus Pop. Density Adjustment)
Division-Level FY 2004 Cost Summary and Impacts**

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$30,319,470.64	\$4,195,625.50	\$17,892,221.54	\$1,994,920.30	\$5,218,113.44	\$8,231,623.60	\$917,797.32	\$1,892,818.30	\$4,677,073.02
Albemarle	\$71,049,526.86	\$8,994,727.29	\$22,718,262.12	\$2,843,487.10	\$5,754,884.45	\$39,336,537.45	\$4,923,481.21	\$7,048,206.44	\$7,229,893.01
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,301,663.72	\$1,370,818.29	\$2,416,149.24	\$4,694,219.10	\$691,803.27	\$725,994.33	\$2,455,094.58
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,781,993.70	\$599,891.10	\$1,317,273.32	\$3,113,381.22	\$323,018.28	\$447,547.03	\$1,492,685.96
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,551,598.28	\$1,861,522.74	\$2,813,362.73	\$7,258,020.79	\$868,783.42	\$930,895.23	\$4,514,967.26
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,938,212.12	\$857,263.76	\$2,409,550.86	\$3,601,564.19	\$388,940.28	\$520,433.03	\$1,951,566.07
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72	\$2,344,422.12	\$7,481,401.52	\$78,102,902.88	\$9,377,688.49	\$20,395,378.90	\$6,182,397.84
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,642,912.31	\$3,985,978.81	\$5,712,879.64	\$18,094,453.78	\$2,279,313.25	\$2,288,424.23	\$9,341,250.90
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99	\$114,596.71	\$714,802.45	\$3,363,311.96	\$458,386.82	\$922,028.80	\$264,647.69
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,891,529.40	\$3,728,914.11	\$4,962,006.29	\$18,563,382.99	\$2,481,802.26	\$2,295,801.65	\$8,650,381.33
Bland	\$6,056,557.79	\$715,319.76	\$3,873,465.82	\$373,757.81	\$936,663.16	\$1,467,772.21	\$141,628.03	\$187,629.87	\$1,039,984.63
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,906,424.09	\$1,893,349.34	\$2,282,504.81	\$9,857,116.73	\$1,342,039.14	\$983,688.95	\$4,437,134.99
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,628,137.63	\$1,200,732.56	\$3,067,160.71	\$3,392,115.41	\$472,062.87	\$926,952.36	\$2,638,400.34
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,528,684.47	\$2,083,263.45	\$4,461,793.11	\$4,684,407.17	\$721,345.39	\$1,089,110.93	\$3,242,442.22
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,637,811.06	\$1,028,189.69	\$2,665,740.27	\$3,552,022.06	\$378,940.03	\$727,986.24	\$3,024,231.20
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,937,959.94	\$3,637,012.23	\$5,216,440.05	\$12,289,484.18	\$1,599,866.43	\$1,740,123.52	\$8,873,020.59
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,145,816.04	\$1,358,206.22	\$3,017,143.67	\$5,634,620.27	\$630,091.57	\$1,101,600.95	\$3,254,061.64
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,728,026.19	\$1,924,652.88	\$3,114,412.35	\$5,749,877.03	\$806,125.89	\$973,719.89	\$4,259,543.65
Charles City	\$5,547,980.17	\$868,431.68	\$2,785,267.26	\$299,477.01	\$905,812.89	\$1,894,281.23	\$203,676.57	\$350,909.34	\$566,341.87
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,551,161.51	\$1,102,713.88	\$3,860,897.13	\$2,803,454.76	\$361,519.13	\$699,420.61	\$2,879,873.68
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$139,194,189.86	\$16,902,963.06	\$19,525,678.47	\$94,942,378.45	\$11,529,270.85	\$9,840,645.85	\$44,093,131.47
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,796,574.01	\$577,275.65	\$1,013,696.42	\$5,132,165.40	\$617,664.63	\$660,499.72	\$1,539,706.26
Craig	\$4,242,113.87	\$564,002.12	\$2,421,668.78	\$262,917.16	\$771,212.78	\$1,256,442.98	\$136,410.24	\$193,809.05	\$523,792.07
Culpeper	\$30,793,256.16	\$4,206,391.18	\$15,954,777.67	\$1,931,940.38	\$3,529,831.60	\$10,632,087.31	\$1,287,423.69	\$1,594,963.01	\$4,743,592.92
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,627,304.77	\$500,394.59	\$1,502,334.27	\$2,377,395.15	\$257,090.41	\$577,358.45	\$1,694,856.41
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,918,246.33	\$1,255,330.48	\$2,622,610.26	\$2,751,795.97	\$387,342.22	\$529,615.33	\$2,042,132.12
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,657,452.26	\$1,658,700.81	\$2,983,094.47	\$6,520,242.16	\$690,733.76	\$958,747.00	\$4,806,369.69
Essex	\$9,591,619.59	\$1,208,746.85	\$4,586,269.67	\$490,876.76	\$6,870,496.47	\$3,796,603.06	\$406,357.31	\$929,731.16	\$1,361,035.09
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$236,451,261.93	\$28,919,570.67	\$43,919,276.70	\$577,567,305.55	\$70,640,344.12	\$78,077,624.27	\$84,999,664.57
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,110,167.04	\$2,246,317.81	\$3,480,097.87	\$30,079,452.11	\$3,535,710.01	\$3,722,496.58	\$6,131,170.78
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,241,439.35	\$827,737.69	\$1,394,881.12	\$3,892,384.99	\$444,921.74	\$465,053.21	\$2,226,336.53
Fluvanna	\$17,873,608.51	\$2,062,824.28	\$9,775,807.89	\$1,114,603.06	\$2,490,880.09	\$6,034,976.34	\$688,086.67	\$1,079,422.24	\$3,264,115.71
Franklin County	\$39,572,862.81	\$5,049,104.84	\$20,980,087.71	\$2,761,418.09	\$4,528,557.50	\$13,543,670.25	\$1,782,630.11	\$2,052,065.80	\$6,775,263.63
Frederick	\$57,884,042.82	\$7,427,124.37	\$31,076,416.07	\$3,741,721.99	\$5,211,980.65	\$19,380,502.38	\$2,333,488.26	\$2,372,389.59	\$10,546,254.53
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64	\$983,011.51	\$1,651,187.21	\$3,881,855.33	\$458,988.65	\$485,233.74	\$2,257,179.97
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,749,842.86	\$2,367,557.70	\$3,731,875.08	\$9,530,873.02	\$1,142,535.26	\$1,356,531.79	\$5,396,040.14
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,065,668.16	\$243,550.73	\$839,554.46	\$8,262,672.65	\$974,202.93	\$1,587,201.71	\$521,855.59
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,782,469.63	\$1,069,811.90	\$1,994,832.49	\$3,517,908.00	\$428,524.09	\$505,146.12	\$2,609,988.78
Greene	\$15,771,187.45	\$1,736,265.26	\$9,448,309.61	\$914,851.77	\$2,346,000.88	\$4,586,612.57	\$444,108.08	\$822,852.03	\$2,797,593.94
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,662,507.20	\$611,903.11	\$2,243,331.28	\$2,200,745.69	\$202,122.58	\$507,964.42	\$2,021,512.60
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,395,751.51	\$2,417,446.10	\$4,190,568.32	\$12,244,952.42	\$1,526,185.39	\$1,689,446.71	\$5,558,208.12
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,990,933.13	\$5,126,799.39	\$6,370,339.96	\$38,017,043.38	\$4,533,647.92	\$3,457,952.47	\$15,201,542.66
Henrico	\$241,632,203.64	\$31,055,403.92	\$100,782,056.35	\$11,812,838.68	\$19,310,432.89	\$109,794,743.37	\$12,869,231.28	\$15,174,883.29	\$34,833,978.45
Henry	\$47,218,568.24	\$6,812,882.41	\$28,005,180.85	\$3,559,744.42	\$6,049,418.85	\$12,400,504.98	\$1,576,230.79	\$1,960,333.87	\$7,801,848.69
Highland	\$2,396,798.01	\$253,591.62	\$964,014.24	\$95,110.84	\$572,898.67	\$1,179,192.16	\$116,340.56	\$286,335.64	\$229,144.23
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,421,758.93	\$1,754,254.66	\$3,331,697.49	\$8,649,363.98	\$1,052,103.78	\$1,551,183.70	\$4,321,664.04

Division Level Summary 2004

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$40,382,053.98	\$5,946,843.10	\$12,382,901.83	\$1,639,784.78	\$2,325,820.33	\$22,052,309.04	\$2,920,239.63	\$3,657,995.09	\$3,628,170.75
King George	\$15,516,307.77	\$2,109,475.57	\$8,663,494.97	\$1,019,215.62	\$1,768,883.47	\$4,743,337.23	\$558,029.23	\$718,521.73	\$2,175,520.30
King And Queen	\$6,810,226.27	\$635,175.24	\$3,692,680.52	\$425,402.95	\$1,041,904.85	\$2,482,370.52	\$285,973.22	\$465,054.73	\$1,005,575.20
King William	\$10,891,236.74	\$1,258,986.70	\$6,104,920.07	\$685,807.57	\$1,493,437.76	\$3,527,329.96	\$396,249.18	\$641,751.33	\$1,853,529.09
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,267,323.82	\$260,936.89	\$1,052,497.29	\$4,022,062.65	\$462,882.49	\$1,138,240.60	\$600,096.72
Lee	\$22,813,666.15	\$2,700,391.89	\$16,321,922.06	\$1,918,735.79	\$5,507,311.25	\$3,791,352.20	\$445,695.25	\$783,657.19	\$4,371,464.83
Loudoun	\$234,178,767.75	\$20,392,594.03	\$73,307,278.97	\$9,114,484.05	\$8,917,912.49	\$140,478,894.75	\$17,466,105.18	\$11,602,756.50	\$34,189,112.90
Louisa	\$22,196,297.64	\$3,244,058.83	\$6,398,275.82	\$725,793.68	\$1,880,462.18	\$12,553,962.99	\$1,424,069.11	\$2,517,652.48	\$1,709,031.35
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,009,236.52	\$795,246.70	\$1,870,955.51	\$2,272,061.84	\$257,781.24	\$440,932.92	\$2,104,015.29
Madison	\$11,540,876.75	\$1,379,203.48	\$6,091,923.13	\$586,098.73	\$1,165,397.87	\$4,069,750.15	\$391,547.19	\$444,460.25	\$1,998,353.71
Mathews	\$7,660,737.42	\$908,503.94	\$3,512,511.85	\$381,571.20	\$1,030,118.89	\$3,239,721.62	\$351,937.45	\$535,829.26	\$1,063,092.87
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,275,729.01	\$2,088,450.64	\$3,807,150.65	\$8,687,194.06	\$1,050,188.73	\$1,456,234.97	\$4,963,324.56
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,083,009.25	\$307,679.86	\$1,096,008.65	\$4,017,426.61	\$400,933.36	\$724,449.14	\$929,834.82
Montgomery	\$51,445,771.73	\$7,832,033.63	\$26,988,181.13	\$3,466,831.30	\$5,482,766.85	\$16,625,556.96	\$2,135,675.65	\$2,446,396.33	\$8,501,533.46
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,856,438.23	\$610,032.57	\$1,460,931.14	\$4,926,878.11	\$618,880.75	\$994,802.90	\$1,342,737.67
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,228,779.14	\$703,046.09	\$1,080,590.10	\$5,299,434.27	\$515,404.67	\$491,236.12	\$2,298,062.31
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,842,702.96	\$748,787.08	\$2,303,783.23	\$3,264,686.94	\$357,249.97	\$768,448.22	\$2,000,906.23
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,589,432.21	\$275,324.88	\$1,112,878.17	\$4,260,917.55	\$453,047.81	\$1,096,595.35	\$744,071.53
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,769,721.71	\$1,058,852.98	\$2,801,553.17	\$3,404,120.94	\$368,992.30	\$738,992.66	\$2,760,718.34
Orange	\$23,844,455.33	\$2,774,555.48	\$12,022,484.85	\$1,395,311.75	\$2,194,984.94	\$9,047,415.00	\$1,050,029.56	\$1,106,385.00	\$3,586,798.35
Page	\$19,459,606.33	\$2,580,175.11	\$11,667,062.86	\$1,533,107.96	\$2,616,064.63	\$5,212,368.36	\$684,930.18	\$876,705.07	\$3,482,997.20
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,552,074.60	\$1,240,044.77	\$2,308,259.12	\$3,652,969.78	\$529,678.04	\$605,153.69	\$2,302,469.41
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$32,193,706.49	\$3,993,248.84	\$6,224,530.75	\$12,550,847.35	\$1,556,784.29	\$1,786,175.05	\$10,014,525.04
Powhatan	\$21,228,232.95	\$2,550,868.53	\$11,142,915.61	\$1,236,288.84	\$1,618,611.76	\$7,534,448.80	\$835,935.16	\$714,446.50	\$3,417,745.75
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,512,667.81	\$829,683.72	\$2,649,048.00	\$4,119,277.30	\$401,483.70	\$955,553.19	\$2,451,759.98
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,649,846.54	\$2,250,108.93	\$5,389,047.49	\$7,730,921.11	\$842,399.22	\$1,017,392.19	\$6,190,073.26
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,978,889.79	\$21,632,665.10	\$31,912,647.01	\$118,167,181.23	\$14,609,025.47	\$17,889,936.14	\$60,949,483.46
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,030,352.61	\$2,140,860.80	\$3,274,715.15	\$7,742,971.74	\$1,034,077.36	\$1,159,720.94	\$4,648,064.57
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,483,198.60	\$184,007.91	\$643,561.66	\$3,684,740.77	\$457,134.64	\$742,751.69	\$432,713.09
Richmond County	\$6,598,702.50	\$910,896.31	\$3,710,724.76	\$480,004.47	\$1,451,507.12	\$1,977,081.43	\$255,747.32	\$374,384.24	\$1,022,842.10
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$37,489,896.00	\$4,794,891.99	\$6,107,490.64	\$27,857,665.44	\$3,562,946.59	\$3,008,762.78	\$11,125,811.75
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,395,377.25	\$1,112,182.74	\$2,042,386.21	\$6,159,715.07	\$816,012.03	\$803,789.05	\$2,379,621.82
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,345,509.36	\$4,239,878.39	\$6,044,664.89	\$18,204,774.17	\$2,462,427.00	\$2,557,054.95	\$10,201,532.25
Russell	\$22,564,400.37	\$3,855,908.43	\$13,647,844.87	\$2,158,776.72	\$4,247,938.14	\$5,060,647.07	\$800,478.55	\$1,195,014.85	\$4,301,658.37
Scott	\$21,146,346.02	\$2,798,479.22	\$14,131,527.01	\$2,057,571.35	\$3,336,039.53	\$4,216,339.79	\$613,905.34	\$716,286.80	\$3,425,324.35
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$15,936,709.39	\$1,817,371.73	\$3,440,677.35	\$10,223,351.99	\$1,165,838.60	\$1,592,690.89	\$4,691,608.81
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,511,121.33	\$2,483,279.11	\$4,631,880.05	\$6,588,704.20	\$883,879.01	\$1,103,971.73	\$5,618,645.92
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,146,131.36	\$1,444,947.72	\$2,942,750.63	\$4,543,504.31	\$647,057.09	\$872,557.66	\$3,815,803.21
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,700,655.85	\$7,210,269.34	\$9,151,057.40	\$38,453,839.79	\$4,220,087.89	\$3,553,023.79	\$23,905,953.65
Stafford	\$126,099,795.91	\$14,126,369.03	\$73,577,738.80	\$8,579,062.35	\$7,862,294.68	\$38,395,688.08	\$4,476,884.01	\$3,118,721.68	\$26,885,180.01
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67	\$115,160.35	\$739,548.21	\$5,159,278.69	\$460,641.39	\$1,429,963.77	\$298,195.02
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,468,994.81	\$566,417.46	\$1,880,708.86	\$2,131,204.29	\$593,233.48	\$1,022,560.08	\$1,022,560.08
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,046,533.52	\$2,896,519.62	\$5,943,817.53	\$8,754,947.81	\$1,100,333.73	\$1,603,898.77	\$6,415,100.76
Warren	\$28,132,467.39	\$3,696,217.48	\$14,781,487.58	\$1,801,937.20	\$2,493,915.02	\$9,654,762.34	\$1,176,963.77	\$1,108,680.89	\$5,298,225.63
Washington	\$37,467,250.70	\$6,014,427.66	\$20,346,831.22	\$2,621,583.02	\$4,876,764.29	\$11,105,991.82	\$1,430,949.08	\$1,883,083.51	\$5,901,406.36
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,621,958.78	\$693,462.27	\$2,057,569.48	\$3,607,985.04	\$445,040.88	\$957,530.87	\$1,751,492.30
Wise	\$35,927,942.06	\$4,806,877.00	\$24,159,282.80	\$2,863,721.38	\$6,103,860.14	\$6,961,782.25	\$825,215.09	\$1,311,473.53	\$6,487,843.65
Wythe	\$23,844,950.44	\$3,161,521.94	\$13,895,127.27	\$1,771,921.01	\$2,866,532.71	\$6,788,301.23	\$865,651.20	\$864,083.47	\$3,926,884.01
York	\$63,052,774.67	\$7,854,163.09	\$33,776,030.42	\$4,105,375.94	\$4,568,557.54	\$21,422,581.15	\$2,603,850.96	\$2,152,772.16	\$10,594,679.40
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80	\$1,517,774.69	\$5,781,498.24	\$50,266,055.19	\$6,071,098.78	\$13,800,946.08	\$4,375,479.49

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,007,380.51	\$984,485.66	\$2,504,907.11	\$4,471,005.82	\$549,698.01	\$816,268.98	\$2,392,486.68
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,223,409.80	\$561,932.91	\$1,071,107.59	\$1,421,350.69	\$189,113.48	\$224,637.21	\$1,275,669.09
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$9,299,638.17	\$1,107,436.16	\$5,532,301.83	\$9,970,440.40	\$1,187,317.83	\$3,208,011.56	\$3,559,640.92
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$6,602,580.08	\$761,963.05	\$1,397,815.69	\$6,319,837.58	\$729,333.48	\$795,998.88	\$1,981,908.17
Covington	\$5,922,016.98	\$559,815.46	\$3,561,574.25	\$422,737.16	\$838,791.93	\$1,800,627.27	\$213,723.48	\$261,582.47	\$1,003,289.71
Danville	\$39,095,722.92	\$6,229,143.21	\$22,888,286.11	\$3,260,680.61	\$7,303,957.37	\$9,978,293.60	\$1,421,514.41	\$2,361,162.43	\$7,598,719.75
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90	\$235,145.58	\$725,787.73	\$7,984,907.61	\$940,582.33	\$1,306,507.01	\$618,864.48
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$7,271,764.57	\$710,122.06	\$2,311,218.56	\$3,676,390.46	\$359,016.85	\$864,345.53	\$6,031,744.63
Galax	\$6,955,763.11	\$656,108.51	\$4,387,079.47	\$640,573.53	\$1,234,653.51	\$1,912,575.14	\$279,262.10	\$397,511.78	\$1,622,010.06
Hampton	\$125,498,767.49	\$18,719,128.57	\$77,934,099.70	\$9,304,482.70	\$16,870,696.56	\$28,845,539.22	\$3,443,843.22	\$4,937,818.90	\$26,740,836.61
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$8,619,520.88	\$1,015,060.57	\$2,510,916.45	\$10,241,329.16	\$1,206,049.57	\$2,158,816.01	\$2,999,611.84
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,415,049.52	\$1,612,085.24	\$3,414,266.48	\$5,170,011.01	\$578,180.35	\$989,438.26	\$4,400,713.15
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$25,556,789.66	\$3,227,014.15	\$7,494,989.40	\$16,346,456.22	\$2,064,040.37	\$3,518,490.01	\$7,418,099.35
Martinsville	\$15,320,862.73	\$2,102,298.45	\$8,975,405.14	\$1,018,703.53	\$2,123,878.54	\$4,243,159.13	\$481,596.22	\$744,345.68	\$2,783,839.95
Newport News	\$164,781,352.99	\$25,718,616.13	\$101,176,309.61	\$12,479,066.81	\$30,783,207.97	\$37,886,427.25	\$4,672,904.74	\$9,424,553.23	\$38,500,315.63
Norfolk	\$185,762,495.08	\$28,373,552.93	\$117,539,236.12	\$14,482,015.32	\$48,726,430.85	\$39,849,706.03	\$4,909,884.33	\$13,619,802.07	\$47,784,742.36
Norton	\$3,523,088.81	\$630,390.49	\$1,879,964.64	\$272,907.16	\$785,432.10	\$1,012,733.68	\$147,014.61	\$243,700.98	\$557,454.00
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,170,746.76	\$2,445,571.39	\$8,372,824.12	\$5,822,483.60	\$705,938.13	\$2,005,055.49	\$4,813,471.80
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,952,859.27	\$7,142,071.25	\$20,925,762.98	\$15,591,191.72	\$1,921,447.94	\$4,724,482.00	\$19,634,894.47
Radford	\$7,950,014.09	\$965,322.82	\$4,670,663.06	\$562,353.61	\$1,003,546.33	\$2,314,028.22	\$278,611.86	\$286,883.47	\$986,004.40
Richmond City	\$144,523,906.15	\$21,100,138.57	\$70,445,142.23	\$8,547,088.18	\$30,471,717.03	\$52,978,625.35	\$6,427,880.88	\$16,970,540.45	\$23,888,519.62
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$38,605,064.81	\$4,954,161.33	\$13,833,863.68	\$26,054,314.59	\$3,343,532.22	\$7,276,541.19	\$13,411,702.19
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,538,213.69	\$936,377.11	\$4,071,364.63	\$5,308,094.58	\$659,357.57	\$1,437,743.16	\$2,587,286.31
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,605,582.05	\$4,647,885.70	\$9,395,260.67	\$19,364,262.95	\$2,216,514.98	\$3,684,050.03	\$13,632,688.52
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,888,802.75	\$26,037,918.26	\$40,374,253.25	\$117,919,475.65	\$14,156,460.04	\$17,362,228.89	\$65,301,807.01
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,473,637.26	\$1,177,171.68	\$2,053,518.16	\$5,040,935.72	\$700,295.11	\$906,397.63	\$3,057,323.54
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22	\$70,041.05	\$1,768,723.53	\$2,499,180.87	\$280,164.19	\$927,969.79	\$115,877.27
Winchester	\$18,997,385.43	\$2,416,297.51	\$7,339,467.51	\$942,139.45	\$2,303,667.08	\$9,241,620.41	\$1,186,311.56	\$1,991,231.89	\$2,606,681.11
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91	\$344,156.53	\$578,959.45	\$11,400,491.66	\$1,376,626.12	\$1,710,167.49	\$940,155.44
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,383,043.26	\$473,055.48	\$1,836,209.71	\$1,854,388.45	\$200,141.45	\$606,796.99	\$792,443.13
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$116,650,040.62	\$12,976,705.24	\$22,223,144.58	\$63,282,152.22	\$7,039,807.55	\$9,054,431.70	\$38,186,992.52
Lexington	\$3,669,130.57	\$380,387.43	\$1,833,142.01	\$118,531.63	\$542,856.44	\$1,455,601.14	\$94,119.70	\$240,313.22	\$266,193.78
Emporia	\$6,560,768.05	\$689,601.74	\$3,934,268.55	\$355,510.97	\$837,804.81	\$1,936,897.77	\$175,023.23	\$347,757.62	\$1,002,579.62
Salem	\$19,823,959.63	\$2,745,248.90	\$9,615,314.14	\$1,223,181.79	\$2,201,078.99	\$7,463,396.59	\$949,432.40	\$1,116,739.74	\$2,867,530.45
Bedford City	\$4,978,211.24	\$602,280.10	\$2,906,055.87	\$355,510.73	\$575,900.43	\$1,469,875.27	\$179,816.37	\$205,746.05	\$679,622.51
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,321,158.55	\$841,691.15	\$1,064,791.79	\$3,795,085.83	\$436,309.38	\$334,028.32	\$2,296,764.48
Manassas	\$37,494,343.76	\$4,351,727.89	\$19,308,099.22	\$2,436,185.41	\$4,044,669.98	\$13,833,706.65	\$1,745,384.68	\$2,277,462.91	\$6,922,641.39
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,434,815.04	\$1,053,362.28	\$1,957,664.08	\$3,626,930.09	\$452,940.74	\$654,458.42	\$3,127,433.81
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,734,909.12	\$198,742.73	\$651,832.97	\$750,634.03	\$85,988.98	\$168,236.21	\$256,319.22
West Point	\$4,800,300.86	\$374,406.50	\$3,008,722.99	\$335,833.24	\$688,063.27	\$1,417,171.38	\$158,184.47	\$187,724.86	\$795,205.65
<u>Combined Divisions</u>									
Bedford City/County	\$64,408,310.31	\$6,831,423.30	\$30,797,585.27	\$4,084,424.84	\$5,537,906.72	\$20,033,258.26	\$2,661,618.63	\$2,501,547.70	\$9,330,003.84
Emporia/Greensville	\$13,906,901.45	\$1,459,348.00	\$8,397,416.32	\$810,645.85	\$2,895,164.25	\$2,951,379.73	\$288,111.56	\$676,200.63	\$2,277,831.81
Fairfax City/County	\$1,044,611,096.00	\$115,061,216.52	\$239,301,384.84	\$29,263,727.20	\$44,498,236.15	\$588,967,797.21	\$72,016,970.23	\$79,787,791.75	\$85,939,820.02
Lexington/Rockbridge	\$22,438,658.95	\$2,453,977.40	\$10,228,519.26	\$1,230,714.37	\$2,585,242.65	\$7,615,316.20	\$910,131.73	\$1,044,102.26	\$2,645,815.60
Wmsburg/James City	\$48,874,997.38	\$6,405,580.77	\$13,007,697.05	\$1,709,825.82	\$4,094,543.86	\$24,551,489.92	\$3,200,403.82	\$4,585,964.88	\$3,744,048.02

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 9 -- Prevailing Debt Service (plus Pop. Density Adjustment)

Division-Level FY2003 Cost Summary and Impacts

Division	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,489,385.30	\$1,950,134.86	\$5,999,201.64	\$8,046,291.88	\$897,193.01	\$2,348,110.75	\$5,010,539.54
Albemarle	\$68,710,906.26	\$8,994,727.29	\$21,862,093.12	\$2,739,832.96	\$6,453,249.46	\$37,854,085.85	\$4,744,004.68	\$9,037,633.73	\$6,968,434.88
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,090,001.84	\$1,330,320.82	\$2,629,388.34	\$4,587,400.87	\$671,365.64	\$863,325.79	\$2,416,174.33
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,638,642.63	\$584,143.52	\$1,481,802.75	\$3,036,192.19	\$314,538.82	\$561,068.32	\$1,498,116.75
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,129,556.10	\$1,804,342.54	\$3,506,998.70	\$7,061,051.26	\$842,097.09	\$1,340,566.22	\$4,729,380.86
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,792,432.89	\$842,391.86	\$2,680,540.74	\$3,535,424.20	\$382,192.91	\$675,743.40	\$2,061,904.82
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21	\$2,264,452.89	\$7,674,077.14	\$75,410,744.82	\$9,057,811.54	\$23,272,837.94	\$5,622,064.72
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,924,103.07	\$3,892,660.24	\$7,356,954.11	\$17,683,415.12	\$2,225,950.63	\$3,501,659.93	\$10,173,197.56
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58	\$112,269.89	\$714,666.45	\$3,313,846.31	\$449,079.54	\$921,484.80	\$249,818.46
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,876,585.24	\$3,590,924.59	\$6,386,031.31	\$17,887,880.52	\$2,389,962.47	\$3,540,009.56	\$8,921,472.68
Bland	\$5,930,768.88	\$715,319.76	\$3,782,243.70	\$364,414.70	\$946,758.74	\$1,433,205.42	\$138,087.64	\$192,505.27	\$949,514.99
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,462,580.70	\$1,826,752.26	\$2,867,167.22	\$9,542,512.77	\$1,294,833.97	\$1,531,882.10	\$4,511,356.94
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,495,063.58	\$1,180,079.48	\$3,358,724.06	\$3,339,797.91	\$463,943.20	\$1,070,580.93	\$2,776,236.56
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,803,082.63	\$2,116,390.29	\$5,015,514.94	\$4,779,419.57	\$732,815.81	\$1,326,877.99	\$4,103,689.06
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,384,100.61	\$999,357.39	\$2,959,126.09	\$3,458,516.89	\$368,313.87	\$863,143.83	\$3,035,074.27
Campbell	\$45,036,428.70	\$6,145,410.12	\$27,009,812.40	\$3,514,925.51	\$6,702,977.74	\$11,881,206.17	\$1,546,162.34	\$2,564,489.06	\$9,309,324.03
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,873,261.19	\$1,324,677.87	\$3,541,862.92	\$5,508,178.12	\$614,537.28	\$1,410,192.39	\$3,472,697.69
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,369,736.26	\$1,870,982.17	\$3,711,954.99	\$5,599,810.08	\$783,646.33	\$1,288,026.07	\$4,445,125.64
Charles City	\$5,500,875.41	\$868,431.68	\$2,757,230.51	\$295,303.68	\$914,750.85	\$1,875,213.22	\$200,838.25	\$359,075.09	\$543,069.74
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,369,522.78	\$1,075,627.32	\$4,142,301.54	\$2,743,905.42	\$352,638.94	\$813,749.24	\$2,952,552.81
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$134,645,363.36	\$16,309,801.12	\$27,458,410.68	\$91,839,688.55	\$11,124,683.53	\$16,962,905.56	\$46,883,875.25
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,639,294.33	\$556,968.25	\$1,105,711.82	\$4,963,881.68	\$595,936.43	\$800,258.80	\$1,454,134.58
Craig	\$4,162,799.55	\$564,002.12	\$2,369,448.23	\$257,214.36	\$771,212.78	\$1,229,349.20	\$133,451.44	\$193,809.05	\$465,868.72
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,412,613.85	\$1,865,222.03	\$4,270,002.64	\$10,270,795.33	\$1,242,963.32	\$2,242,836.58	\$4,874,881.79
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,401,342.44	\$475,776.14	\$1,587,181.38	\$2,261,301.28	\$244,442.06	\$633,497.32	\$1,529,122.74
Dickenson	\$13,844,840.60	\$1,955,765.56	\$9,085,631.15	\$1,276,349.62	\$2,946,056.25	\$2,803,443.90	\$393,827.85	\$652,295.05	\$2,553,982.07
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$15,078,086.57	\$1,592,275.70	\$3,684,398.99	\$6,278,776.56	\$663,072.32	\$1,325,246.63	\$4,861,883.42
Essex	\$9,327,371.17	\$1,208,746.85	\$4,441,699.37	\$477,586.32	\$6,948,220.49	\$3,676,924.96	\$395,355.22	\$1,017,712.46	\$1,280,898.36
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$227,685,072.04	\$27,787,713.31	\$50,125,195.94	\$556,154,585.52	\$67,875,614.51	\$108,026,417.50	\$81,307,536.57
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,374,152.09	\$2,155,075.13	\$4,100,205.91	\$28,920,962.68	\$3,392,093.79	\$5,268,352.81	\$5,924,021.19
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,979,772.16	\$793,699.65	\$1,610,404.61	\$3,751,734.85	\$426,625.76	\$613,623.48	\$2,146,154.80
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,255,080.90	\$1,049,940.74	\$2,866,571.22	\$5,713,511.85	\$648,168.17	\$1,381,344.23	\$3,054,417.54
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,342,124.53	\$2,675,279.45	\$5,524,377.04	\$13,131,833.89	\$1,727,023.41	\$2,893,795.49	\$7,046,981.34
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,889,193.45	\$3,595,775.05	\$6,804,288.72	\$18,640,102.62	\$2,242,469.88	\$3,665,444.75	\$10,805,393.04
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97	\$963,005.30	\$1,953,450.77	\$3,799,124.10	\$449,647.33	\$663,683.79	\$2,362,252.65
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,476,705.42	\$2,331,079.51	\$4,701,974.76	\$9,399,062.44	\$1,124,931.62	\$1,950,552.07	\$6,056,524.19
Goochland	\$11,574,136.94	\$1,595,115.21	\$1,995,804.35	\$234,398.34	\$839,078.46	\$7,983,217.38	\$937,593.34	\$1,585,297.71	\$442,363.38
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,521,947.88	\$1,036,677.64	\$2,276,289.14	\$3,413,553.35	\$415,251.83	\$646,242.91	\$2,597,789.42
Greene	\$15,294,298.06	\$1,736,265.26	\$9,127,267.68	\$869,380.10	\$2,694,811.85	\$4,430,765.12	\$422,034.19	\$1,037,949.56	\$2,779,891.31
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,442,049.62	\$588,556.97	\$2,419,673.58	\$2,127,924.60	\$194,410.93	\$580,521.39	\$1,954,051.17
Halifax	\$35,645,982.22	\$4,653,166.98	\$18,998,595.74	\$2,366,094.21	\$5,070,687.70	\$11,994,219.49	\$1,493,765.84	\$2,415,441.01	\$5,989,819.84
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,897,721.88	\$4,861,065.53	\$8,434,884.19	\$36,166,008.82	\$4,298,658.48	\$5,954,730.52	\$14,907,141.78
Henrico	\$231,976,979.40	\$31,055,403.92	\$96,161,066.03	\$11,246,375.27	\$23,771,807.82	\$104,760,509.46	\$12,252,110.46	\$22,116,380.61	\$34,107,899.65
Henry	\$46,816,618.01	\$6,812,882.41	\$27,726,589.15	\$3,517,762.59	\$7,459,175.64	\$12,277,146.46	\$1,557,641.52	\$2,748,068.56	\$8,891,031.95
Highland	\$2,389,551.54	\$253,591.62	\$960,754.77	\$93,537.69	\$572,898.67	\$1,175,205.15	\$114,416.27	\$286,335.64	\$224,311.61
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,055,306.68	\$1,707,634.40	\$3,989,237.34	\$8,429,586.43	\$1,024,143.56	\$2,063,557.26	\$4,566,131.38

Division Level Summary 2003

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$39,636,541.19	\$5,946,843.10	\$12,114,815.43	\$1,582,027.60	\$2,743,077.26	\$21,574,882.65	\$2,817,381.74	\$4,896,743.71	\$3,719,584.10
King George	\$15,266,186.87	\$2,109,475.57	\$8,501,866.84	\$996,930.09	\$2,106,858.35	\$4,654,844.46	\$545,827.71	\$956,653.25	\$2,329,581.53
King And Queen	\$6,596,343.26	\$635,175.24	\$3,564,778.48	\$410,503.23	\$1,055,266.38	\$2,396,389.55	\$275,957.02	\$476,911.35	\$876,134.97
King William	\$10,551,040.90	\$1,258,986.70	\$5,889,303.95	\$660,913.93	\$1,648,032.48	\$3,402,750.25	\$381,866.02	\$757,255.10	\$1,767,614.05
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,255,841.12	\$262,149.21	\$1,050,107.17	\$4,001,693.19	\$465,033.06	\$1,134,000.71	\$587,436.22
Lee	\$22,681,036.22	\$2,700,391.89	\$16,214,292.87	\$1,891,794.78	\$6,152,126.70	\$3,766,351.45	\$439,437.24	\$965,946.73	\$4,881,710.08
Loudoun	\$211,306,556.73	\$20,392,594.03	\$65,464,397.81	\$8,062,147.26	\$11,102,158.92	\$125,449,564.90	\$15,449,509.95	\$18,772,417.31	\$27,478,141.38
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,236,333.77	\$712,606.89	\$1,997,611.40	\$12,236,218.86	\$1,398,195.52	\$2,921,670.76	\$1,651,051.73
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,914,101.38	\$785,776.38	\$2,063,592.13	\$2,241,223.54	\$254,711.41	\$518,220.42	\$2,192,046.46
Madison	\$11,260,154.86	\$1,379,203.48	\$5,923,630.35	\$569,328.47	\$1,320,242.16	\$3,957,321.03	\$380,343.71	\$580,249.14	\$1,968,134.96
Mathews	\$7,520,044.46	\$908,503.94	\$3,439,323.38	\$373,620.06	\$1,054,351.21	\$3,172,217.14	\$344,603.81	\$566,736.11	\$1,006,185.56
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$16,844,799.81	\$2,034,250.22	\$4,538,484.25	\$8,470,498.97	\$1,022,933.76	\$1,925,801.82	\$5,209,528.55
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,041,972.83	\$302,671.19	\$1,095,196.70	\$3,963,952.62	\$394,406.63	\$723,391.10	\$882,977.77
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,342,403.06	\$3,384,138.04	\$6,801,416.73	\$16,227,737.63	\$2,084,734.04	\$3,504,324.98	\$9,091,712.01
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,791,831.69	\$600,173.22	\$1,551,855.23	\$4,861,334.48	\$608,878.39	\$1,125,123.05	\$1,359,195.85
New Kent	\$13,866,190.81	\$1,726,695.77	\$7,004,488.64	\$679,177.09	\$1,281,698.54	\$5,135,006.40	\$497,906.26	\$687,074.16	\$2,251,011.25
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,842,089.04	\$749,391.59	\$2,514,262.11	\$3,264,394.03	\$357,538.38	\$896,083.23	\$2,211,375.69
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,544,047.87	\$283,979.44	\$1,111,014.63	\$4,186,237.49	\$467,288.92	\$1,093,528.89	\$705,478.21
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,475,188.13	\$1,021,857.58	\$3,152,326.28	\$3,301,494.89	\$356,051.78	\$890,978.48	\$2,779,962.47
Orange	\$22,953,838.39	\$2,774,555.48	\$11,514,298.83	\$1,330,363.84	\$2,677,971.76	\$8,664,984.08	\$1,001,153.58	\$1,590,851.60	\$3,496,651.23
Page	\$19,092,194.74	\$2,580,175.11	\$11,413,107.97	\$1,500,242.51	\$3,090,242.22	\$5,098,911.66	\$670,247.23	\$1,144,470.52	\$3,670,354.44
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,493,607.59	\$1,227,041.50	\$2,617,633.62	\$3,627,995.93	\$524,123.76	\$771,377.70	\$2,540,373.63
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,520,433.95	\$3,902,612.17	\$7,813,052.47	\$12,288,369.32	\$1,521,449.22	\$2,559,451.51	\$10,839,137.55
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,572,474.80	\$1,172,346.39	\$2,056,802.55	\$7,148,736.73	\$792,699.52	\$1,103,723.47	\$3,221,553.29
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,309,361.37	\$807,504.81	\$2,957,457.10	\$4,020,897.38	\$390,751.33	\$1,146,109.74	\$2,534,683.73
Prince George	\$31,571,755.64	\$3,847,535.12	\$20,172,142.85	\$2,195,664.75	\$6,412,939.35	\$7,552,077.67	\$822,016.32	\$1,495,112.62	\$6,681,817.25
Prince William	\$312,760,006.92	\$35,908,334.12	\$165,252,763.49	\$20,326,256.66	\$40,698,675.64	\$111,598,909.31	\$13,726,778.46	\$25,694,377.70	\$58,702,977.35
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,656,517.95	\$2,092,743.46	\$4,020,132.26	\$7,562,402.34	\$1,010,835.75	\$1,616,824.16	\$4,971,529.68
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,446,426.14	\$179,312.08	\$643,171.34	\$3,593,386.19	\$445,468.70	\$741,782.01	\$390,854.48
Richmond County	\$6,503,494.51	\$910,896.31	\$3,648,611.07	\$470,816.16	\$1,515,667.46	\$1,943,987.13	\$250,851.78	\$418,420.77	\$1,015,700.45
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$36,524,601.81	\$4,667,228.37	\$7,960,600.30	\$27,140,383.05	\$3,468,083.42	\$4,842,300.71	\$11,885,963.60
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,229,544.19	\$1,088,228.99	\$2,315,466.08	\$6,038,042.83	\$798,437.08	\$1,070,864.47	\$2,462,914.88
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,392,007.57	\$4,110,376.42	\$7,729,723.82	\$17,651,001.55	\$2,387,215.14	\$3,822,874.48	\$10,803,587.42
Russell	\$22,318,675.76	\$3,855,908.43	\$13,468,588.77	\$2,128,138.06	\$4,905,834.74	\$4,994,178.56	\$789,117.68	\$1,499,117.89	\$4,749,660.22
Scott	\$20,802,405.38	\$2,798,479.22	\$13,866,623.93	\$2,014,394.32	\$3,945,277.16	\$4,137,302.23	\$601,022.87	\$939,331.87	\$3,726,481.87
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,490,351.85	\$1,763,235.45	\$4,172,057.92	\$9,937,014.94	\$1,131,110.33	\$2,206,419.42	\$4,922,495.55
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,121,433.41	\$2,424,933.46	\$5,492,620.80	\$6,450,001.72	\$863,111.91	\$1,484,027.66	\$6,031,353.09
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,839,405.47	\$1,394,146.72	\$3,302,330.31	\$4,406,150.45	\$624,308.07	\$1,076,014.56	\$3,817,856.00
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,360,880.54	\$6,697,668.66	\$12,499,812.55	\$35,913,819.11	\$3,920,068.60	\$6,086,701.35	\$22,402,332.81
Stafford	\$117,943,383.85	\$14,126,369.03	\$68,218,160.44	\$7,908,962.06	\$11,949,064.23	\$35,598,854.38	\$4,127,199.95	\$5,841,972.39	\$24,942,270.92
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58	\$114,493.91	\$738,936.21	\$5,107,746.30	\$457,975.63	\$1,427,515.77	\$284,033.48
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,480,620.84	\$570,084.15	\$1,962,682.04	\$2,136,748.59	\$271,865.56	\$643,170.97	\$1,119,825.98
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,256,353.57	\$2,922,949.80	\$7,049,439.17	\$8,834,654.53	\$1,110,374.06	\$2,128,066.97	\$7,756,972.62
Warren	\$27,149,411.35	\$3,696,217.48	\$14,186,836.97	\$1,726,988.23	\$3,152,056.18	\$9,266,356.90	\$1,128,009.67	\$1,672,144.17	\$5,286,767.23
Washington	\$37,011,025.90	\$6,014,427.66	\$20,051,699.40	\$2,584,247.14	\$5,956,382.87	\$10,944,898.84	\$1,410,569.90	\$2,640,013.02	\$6,648,557.25
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,557,818.22	\$686,702.04	\$2,214,671.20	\$3,566,821.77	\$440,702.39	\$1,090,853.03	\$1,837,693.25
Wise	\$35,346,570.93	\$4,806,877.00	\$23,707,964.40	\$2,809,233.29	\$7,329,386.87	\$6,831,729.53	\$809,513.70	\$1,744,330.95	\$7,207,563.89
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,586,281.86	\$1,730,148.06	\$3,489,916.67	\$6,637,418.44	\$845,243.51	\$1,250,630.03	\$4,199,649.61
York	\$61,480,290.35	\$7,854,163.09	\$32,813,827.27	\$3,980,769.70	\$6,382,965.65	\$20,812,299.99	\$2,524,818.96	\$3,652,962.10	\$11,322,278.12
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78	\$1,449,769.88	\$5,885,718.23	\$48,195,151.13	\$5,799,079.53	\$15,439,378.79	\$3,893,968.65

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,775,037.86	\$962,411.53	\$2,758,265.55	\$4,341,274.84	\$537,372.69	\$998,120.81	\$2,391,428.35
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,111,518.89	\$547,235.98	\$1,132,232.28	\$1,383,694.81	\$184,167.36	\$250,048.29	\$1,210,205.95
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$9,127,789.45	\$1,087,724.30	\$5,834,701.54	\$9,786,195.87	\$1,166,184.12	\$3,674,498.45	\$3,670,480.05
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,375,268.64	\$735,811.79	\$1,598,290.84	\$6,102,260.31	\$704,302.10	\$1,062,853.68	\$1,928,920.62
Covington	\$5,721,820.86	\$559,815.46	\$3,428,603.98	\$405,638.51	\$862,712.77	\$1,733,401.41	\$205,078.91	\$277,042.20	\$877,141.64
Danville	\$38,506,300.92	\$6,229,143.21	\$22,477,812.63	\$3,205,018.99	\$8,530,344.49	\$9,799,345.08	\$1,397,248.37	\$3,036,018.28	\$8,358,971.78
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,896,715.98	\$223,736.98	\$725,515.73	\$7,586,863.92	\$894,947.91	\$1,305,419.01	\$507,672.96
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$7,042,562.71	\$686,129.09	\$2,430,677.00	\$3,560,512.73	\$346,886.70	\$942,127.33	\$5,898,008.24
Galax	\$6,708,842.33	\$656,108.51	\$4,215,123.83	\$616,806.21	\$1,312,977.34	\$1,837,609.99	\$268,900.58	\$440,589.09	\$1,504,610.94
Hampton	\$123,286,114.09	\$18,719,128.57	\$76,319,174.30	\$9,113,322.42	\$21,250,589.77	\$28,247,811.21	\$3,373,089.57	\$6,957,381.78	\$29,314,644.13
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$8,372,827.38	\$983,187.50	\$2,766,328.77	\$9,948,218.98	\$1,168,179.41	\$2,603,984.14	\$2,976,457.58
Hopewell	\$21,751,844.66	\$2,673,477.69	\$14,042,111.55	\$1,572,372.23	\$4,049,883.59	\$5,036,255.42	\$563,937.13	\$1,272,918.94	\$4,623,679.28
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,126,792.94	\$3,166,393.34	\$8,758,305.71	\$16,071,424.70	\$2,025,266.51	\$4,576,743.38	\$8,190,798.13
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,699,527.39	\$988,757.47	\$2,470,700.22	\$4,112,736.81	\$467,439.10	\$952,136.78	\$2,824,837.81
Newport News	\$161,822,793.76	\$25,718,616.13	\$99,023,783.98	\$12,217,385.84	\$36,713,501.43	\$37,080,393.64	\$4,574,915.82	\$12,198,129.42	\$42,016,402.50
Norfolk	\$182,788,801.74	\$28,373,552.93	\$115,318,459.76	\$14,207,945.34	\$55,323,728.38	\$39,096,789.06	\$4,816,965.50	\$16,403,102.54	\$51,887,193.54
Norton	\$3,555,729.68	\$630,390.49	\$1,901,177.94	\$276,812.86	\$784,769.20	\$1,024,161.25	\$149,118.61	\$243,343.87	\$581,910.10
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,106,172.92	\$2,427,333.26	\$9,356,951.43	\$5,803,843.73	\$700,673.52	\$2,355,079.42	\$5,714,787.14
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$57,585,198.48	\$7,061,689.07	\$24,155,284.79	\$15,492,279.09	\$1,899,822.54	\$5,790,793.16	\$22,416,373.31
Radford	\$7,886,017.61	\$965,322.82	\$4,627,868.61	\$559,513.89	\$1,115,955.13	\$2,292,826.18	\$277,204.95	\$357,658.56	\$1,052,779.03
Richmond City	\$142,613,462.72	\$21,100,138.57	\$69,354,740.75	\$8,391,398.81	\$33,880,931.49	\$52,158,583.40	\$6,310,793.90	\$20,414,994.15	\$26,051,643.24
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$37,635,357.94	\$4,823,463.81	\$15,654,426.32	\$25,399,865.54	\$3,255,325.28	\$8,899,175.10	\$14,131,860.43
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,369,631.96	\$914,261.14	\$4,328,348.67	\$5,189,386.37	\$643,784.43	\$1,678,795.51	\$2,653,572.65
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,541,113.84	\$4,418,640.51	\$11,462,164.43	\$18,379,745.47	\$2,107,190.99	\$4,935,961.26	\$13,405,878.90
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,382,554.56	\$25,506,767.72	\$53,178,892.33	\$115,469,490.14	\$13,867,680.75	\$26,307,309.09	\$73,069,047.35
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,229,437.14	\$1,139,203.32	\$2,396,271.29	\$4,895,661.97	\$677,707.88	\$1,171,434.29	\$3,117,908.20
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48	\$71,991.17	\$1,768,383.53	\$2,479,993.93	\$287,964.70	\$926,609.79	\$112,690.66
Winchester	\$18,649,182.25	\$2,416,297.51	\$7,185,338.55	\$921,314.32	\$2,509,118.83	\$9,047,546.19	\$1,160,089.23	\$2,374,703.39	\$2,637,178.76
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97	\$330,896.72	\$577,973.45	\$10,979,451.87	\$1,323,586.89	\$1,706,223.49	\$820,649.69
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,525,151.05	\$490,149.69	\$1,913,981.27	\$1,914,511.75	\$207,373.71	\$648,315.76	\$1,029,416.70
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$112,220,057.63	\$12,469,527.89	\$28,770,809.29	\$60,878,905.24	\$6,764,665.99	\$13,615,605.28	\$39,797,496.89
Lexington	\$3,501,347.76	\$380,387.43	\$1,739,620.04	\$111,642.67	\$542,382.65	\$1,381,340.29	\$88,649.54	\$239,937.01	\$165,309.06
Emporia	\$6,359,421.41	\$689,601.74	\$3,799,346.16	\$340,995.36	\$883,395.42	\$1,870,473.51	\$167,876.99	\$376,265.34	\$898,732.24
Salem	\$19,454,941.74	\$2,745,248.90	\$9,407,557.07	\$1,195,469.74	\$2,612,766.66	\$7,302,135.77	\$927,922.34	\$1,544,593.41	\$3,043,749.00
Bedford City	\$4,863,689.54	\$602,280.10	\$2,830,002.01	\$356,078.66	\$575,900.43	\$1,431,407.43	\$180,103.63	\$205,746.05	\$604,136.59
Poquoson	\$12,383,831.32	\$1,558,033.42	\$7,129,870.50	\$817,066.47	\$1,355,180.47	\$3,695,927.40	\$423,544.63	\$526,124.66	\$2,371,240.43
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,394,203.84	\$2,312,562.92	\$4,850,950.15	\$13,178,373.63	\$1,656,816.38	\$3,043,414.45	\$6,690,593.69
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,813,107.77	\$971,690.02	\$2,226,088.02	\$3,359,598.95	\$417,822.06	\$799,630.94	\$2,692,478.23
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,758,860.83	\$203,278.07	\$651,832.97	\$760,997.09	\$87,951.26	\$168,236.21	\$284,806.26
West Point	\$4,655,104.23	\$374,406.50	\$2,910,018.32	\$323,950.17	\$688,636.50	\$1,370,679.42	\$152,587.30	\$188,066.48	\$685,191.15
<u>Combined Divisions</u>									
Bedford City/County	\$62,374,367.86	\$6,831,423.30	\$29,706,587.25	\$3,947,003.25	\$6,961,931.74	\$19,319,287.95	\$2,570,066.10	\$3,745,755.61	\$9,525,609.26
Emporia/Greensville	\$13,623,377.36	\$1,459,348.00	\$8,200,910.45	\$791,835.04	\$3,071,506.55	\$2,888,921.69	\$282,362.19	\$748,757.60	\$2,238,857.43
Fairfax City/County	\$1,009,943,000.35	\$115,061,216.52	\$230,429,935.01	\$28,118,610.03	\$50,703,169.38	\$567,134,037.39	\$69,199,201.39	\$109,732,640.99	\$82,128,186.25
Lexington/Rockbridge	\$21,929,483.02	\$2,453,977.40	\$9,969,164.23	\$1,199,871.66	\$2,857,848.73	\$7,419,383.11	\$887,086.62	\$1,310,801.48	\$2,628,223.94
Wmsburg/James City	\$47,954,636.48	\$6,405,580.77	\$12,734,813.91	\$1,654,018.77	\$4,511,460.79	\$24,054,876.58	\$3,105,346.44	\$5,823,353.50	\$3,832,274.76

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 9 -- Prevailing Debt Service (plus Pop. Density Adjustment)

Division-Level FY 2004 Cost Summary and Impacts

Division	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$30,319,470.64	\$4,195,625.50	\$17,892,221.54	\$1,994,920.30	\$6,037,359.37	\$8,231,623.60	\$917,797.32	\$2,363,526.07	\$5,496,318.95
Albemarle	\$71,049,526.86	\$8,994,727.29	\$22,718,262.12	\$2,843,487.10	\$6,519,053.42	\$39,336,537.45	\$4,923,481.21	\$9,157,830.67	\$7,994,061.98
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,301,663.72	\$1,370,818.29	\$2,652,148.93	\$4,694,219.10	\$691,803.27	\$875,874.41	\$2,691,094.27
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,781,993.70	\$599,891.10	\$1,491,212.58	\$3,113,381.22	\$323,018.28	\$566,099.45	\$1,666,625.23
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,551,598.28	\$1,861,522.74	\$3,544,150.86	\$7,258,020.79	\$868,783.42	\$1,357,319.78	\$5,245,755.39
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,938,212.12	\$857,263.76	\$2,689,623.03	\$3,601,564.19	\$388,940.28	\$678,952.69	\$2,231,638.23
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72	\$2,344,422.12	\$7,730,753.10	\$78,102,902.88	\$9,377,688.49	\$23,535,949.08	\$6,431,749.43
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,642,912.31	\$3,985,978.81	\$7,419,563.45	\$18,094,453.78	\$2,279,313.25	\$3,530,909.30	\$11,047,934.71
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99	\$114,596.71	\$714,802.45	\$3,363,311.96	\$458,386.82	\$922,028.80	\$264,647.69
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,891,529.40	\$3,728,914.11	\$6,474,750.23	\$18,563,382.99	\$2,481,802.26	\$3,598,818.75	\$10,163,125.27
Bland	\$6,056,557.79	\$715,319.76	\$3,873,465.82	\$373,757.81	\$952,035.46	\$1,467,772.21	\$141,628.03	\$194,805.31	\$1,055,356.93
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,906,424.09	\$1,893,349.34	\$2,903,072.46	\$9,857,116.73	\$1,342,039.14	\$1,557,349.32	\$5,057,702.65
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,628,137.63	\$1,200,732.56	\$3,372,597.60	\$3,392,115.41	\$472,062.87	\$1,075,226.38	\$2,943,837.23
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,528,684.47	\$2,083,263.45	\$4,995,000.80	\$4,684,407.17	\$721,345.39	\$1,315,297.72	\$3,775,649.92
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,637,811.06	\$1,028,189.69	\$2,983,362.64	\$3,552,022.06	\$378,940.03	\$871,933.03	\$3,341,853.58
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,937,959.94	\$3,637,012.23	\$6,790,851.75	\$12,289,484.18	\$1,599,866.43	\$2,602,072.74	\$10,447,432.29
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,145,816.04	\$1,358,206.22	\$3,570,189.04	\$5,634,620.27	\$630,091.57	\$1,422,227.48	\$3,807,107.01
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,728,026.19	\$1,924,652.88	\$3,742,871.56	\$5,749,877.03	\$806,125.89	\$1,300,159.16	\$4,888,002.86
Charles City	\$5,547,980.17	\$868,431.68	\$2,785,267.26	\$299,477.01	\$917,641.78	\$1,894,281.23	\$203,676.57	\$361,347.86	\$578,170.75
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,551,161.51	\$1,102,713.88	\$4,161,592.03	\$2,803,454.76	\$361,519.13	\$819,821.94	\$3,180,568.58
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$139,194,189.86	\$16,902,963.06	\$27,879,708.77	\$94,942,378.45	\$11,529,270.85	\$17,236,780.38	\$52,447,161.77
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,796,574.01	\$577,275.65	\$1,117,991.91	\$5,132,165.40	\$617,664.63	\$816,032.35	\$1,644,001.75
Craig	\$4,242,113.87	\$564,002.12	\$2,421,668.78	\$262,917.16	\$771,212.78	\$1,256,442.98	\$136,410.24	\$193,809.05	\$523,792.07
Culpeper	\$30,793,256.16	\$4,206,391.18	\$15,954,777.67	\$1,931,940.38	\$4,317,059.23	\$10,632,087.31	\$1,287,423.69	\$2,273,997.59	\$5,530,820.56
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,627,304.77	\$500,394.59	\$1,606,742.90	\$2,377,395.15	\$257,090.41	\$644,969.79	\$1,799,265.04
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,918,246.33	\$1,255,330.48	\$2,927,886.12	\$2,751,795.97	\$387,342.22	\$644,291.19	\$2,347,407.98
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,657,452.26	\$1,658,700.81	\$3,734,657.56	\$6,520,242.16	\$690,733.76	\$1,346,723.73	\$5,557,932.79
Essex	\$9,591,619.59	\$1,208,746.85	\$4,586,269.67	\$490,876.76	\$6,959,183.62	\$3,796,603.06	\$406,357.31	\$1,027,550.69	\$1,449,722.25
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$236,451,261.93	\$28,919,570.67	\$50,826,612.95	\$577,567,305.55	\$70,640,344.12	\$109,903,615.14	\$91,907,000.82
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,110,167.04	\$2,246,317.81	\$4,158,237.53	\$30,079,452.11	\$3,535,710.01	\$5,367,947.18	\$6,809,310.44
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,241,439.35	\$827,737.69	\$1,631,558.28	\$3,892,384.99	\$444,921.74	\$626,056.35	\$2,463,013.69
Fluvanna	\$17,873,608.51	\$2,062,824.28	\$9,775,807.89	\$1,114,603.06	\$2,912,528.29	\$6,034,976.34	\$688,086.67	\$1,413,455.58	\$3,685,763.92
Franklin County	\$39,572,862.81	\$5,049,104.84	\$20,980,087.71	\$2,761,418.09	\$5,582,763.71	\$13,543,670.25	\$1,782,630.11	\$2,929,717.98	\$7,829,469.84
Frederick	\$57,884,042.82	\$7,427,124.37	\$31,076,416.07	\$3,741,721.99	\$6,904,160.94	\$19,380,502.38	\$2,333,488.26	\$3,728,131.52	\$12,238,434.82
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64	\$983,011.51	\$1,964,204.90	\$3,881,855.33	\$458,988.65	\$667,974.62	\$2,570,197.66
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,749,842.86	\$2,367,557.70	\$4,723,534.09	\$9,530,873.02	\$1,142,535.26	\$1,956,484.38	\$6,387,699.16
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,065,668.16	\$243,550.73	\$839,554.46	\$8,262,672.65	\$974,202.93	\$1,587,201.71	\$521,855.59
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,782,469.63	\$1,069,811.90	\$2,295,855.55	\$3,517,908.00	\$428,524.09	\$654,219.69	\$2,911,011.84
Greene	\$15,771,187.45	\$1,736,265.26	\$9,448,309.61	\$914,851.77	\$2,729,358.75	\$4,586,612.57	\$444,108.08	\$1,056,273.42	\$3,180,951.82
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,662,507.20	\$611,903.11	\$2,444,779.92	\$2,200,745.69	\$202,122.58	\$589,268.50	\$2,222,961.23
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,395,751.51	\$2,417,446.10	\$5,105,001.61	\$12,244,952.42	\$1,526,185.39	\$2,432,096.59	\$6,472,641.42
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,990,933.13	\$5,126,799.39	\$8,615,462.09	\$38,017,043.38	\$4,533,647.92	\$6,130,679.39	\$17,446,664.78
Henrico	\$241,632,203.64	\$31,055,403.92	\$100,782,056.35	\$11,812,838.68	\$24,181,411.31	\$109,794,743.37	\$12,869,231.28	\$22,598,437.80	\$39,704,956.87
Henry	\$47,218,568.24	\$6,812,882.41	\$28,005,180.85	\$3,559,744.42	\$7,491,431.95	\$12,400,504.98	\$1,576,230.79	\$2,755,410.91	\$9,243,861.79
Highland	\$2,396,798.01	\$253,591.62	\$964,014.24	\$95,110.84	\$572,898.67	\$1,179,192.16	\$116,340.56	\$286,335.64	\$229,144.23
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,421,758.93	\$1,754,254.66	\$4,025,484.26	\$8,649,363.98	\$1,052,103.78	\$2,083,503.23	\$5,015,450.81

Division Level Summary 2004

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$40,382,053.98	\$5,946,843.10	\$12,382,901.83	\$1,639,784.78	\$2,783,688.01	\$22,052,309.04	\$2,920,239.63	\$4,972,183.45	\$4,086,038.43
King George	\$15,516,307.77	\$2,109,475.57	\$8,663,494.97	\$1,019,215.62	\$2,123,996.91	\$4,743,337.23	\$558,029.23	\$965,009.50	\$2,530,633.74
King And Queen	\$6,810,226.27	\$635,175.24	\$3,692,680.52	\$425,402.95	\$1,062,765.01	\$2,482,370.52	\$285,973.22	\$483,224.76	\$1,026,435.36
King William	\$10,891,236.74	\$1,258,986.70	\$6,104,920.07	\$685,807.57	\$1,664,522.49	\$3,527,329.96	\$396,249.18	\$767,729.65	\$2,024,613.82
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,267,323.82	\$260,936.89	\$1,052,497.29	\$4,022,062.65	\$462,882.49	\$1,138,240.60	\$600,096.72
Lee	\$22,813,666.15	\$2,700,391.89	\$16,321,922.06	\$1,918,735.79	\$6,172,457.06	\$3,791,352.20	\$445,695.25	\$969,400.49	\$5,036,610.64
Loudoun	\$234,178,767.75	\$20,392,594.03	\$73,307,278.97	\$9,114,484.05	\$11,640,210.14	\$140,478,894.75	\$17,466,105.18	\$20,268,792.61	\$36,911,410.55
Louisa	\$22,196,297.64	\$3,244,058.83	\$6,398,275.82	\$725,793.68	\$2,009,447.49	\$12,553,962.99	\$1,424,069.11	\$2,942,478.03	\$1,838,016.65
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,009,236.52	\$795,246.70	\$2,070,648.37	\$2,272,061.84	\$257,781.24	\$519,942.82	\$2,303,708.15
Madison	\$11,540,876.75	\$1,379,203.48	\$6,091,923.13	\$586,098.73	\$1,330,950.82	\$4,069,750.15	\$391,547.19	\$587,659.92	\$2,163,906.66
Mathews	\$7,660,737.42	\$908,503.94	\$3,512,511.85	\$381,571.20	\$1,058,033.92	\$3,239,721.62	\$351,937.45	\$570,734.17	\$1,091,007.89
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,275,729.01	\$2,088,450.64	\$4,579,636.71	\$8,687,194.06	\$1,050,188.73	\$1,944,919.54	\$5,735,810.62
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,083,009.25	\$307,679.86	\$1,096,008.65	\$4,017,426.61	\$400,933.36	\$724,449.14	\$929,834.82
Montgomery	\$51,445,771.73	\$7,832,033.63	\$26,988,181.13	\$3,466,831.30	\$6,859,118.47	\$16,625,556.96	\$2,135,675.65	\$3,534,196.81	\$9,877,885.09
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,856,438.23	\$610,032.57	\$1,558,010.62	\$4,926,878.11	\$618,880.75	\$1,130,637.42	\$1,439,817.15
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,228,779.14	\$703,046.09	\$1,298,001.33	\$5,299,434.27	\$515,404.67	\$700,001.81	\$2,515,473.54
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,842,702.96	\$748,787.08	\$2,515,637.87	\$3,264,686.94	\$357,249.97	\$895,047.34	\$2,212,760.87
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,589,432.21	\$275,324.88	\$1,112,878.17	\$4,260,917.55	\$453,047.81	\$1,096,595.35	\$744,071.53
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,769,721.71	\$1,058,852.98	\$3,182,901.18	\$3,404,120.94	\$368,942.30	\$901,837.59	\$3,142,066.35
Orange	\$23,844,455.33	\$2,774,555.48	\$12,022,484.85	\$1,395,311.75	\$2,719,449.67	\$9,047,415.00	\$1,050,029.56	\$1,625,150.40	\$4,111,263.08
Page	\$19,459,606.33	\$2,580,175.11	\$11,667,062.86	\$1,533,107.96	\$3,113,581.83	\$5,212,368.36	\$684,930.18	\$1,153,662.80	\$3,980,514.39
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,552,074.60	\$1,240,044.77	\$2,623,968.30	\$3,652,969.78	\$529,678.04	\$772,627.67	\$2,618,178.59
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$32,193,706.49	\$3,993,248.84	\$7,869,902.93	\$12,550,847.35	\$1,556,784.29	\$2,577,792.57	\$11,659,897.22
Powhatan	\$21,228,232.95	\$2,550,868.53	\$11,142,915.61	\$1,236,288.84	\$2,099,540.90	\$7,534,448.80	\$835,935.16	\$1,136,092.71	\$3,898,674.89
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,512,667.81	\$829,683.72	\$2,983,413.01	\$4,119,277.30	\$401,483.70	\$1,158,442.79	\$2,786,124.99
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,649,846.54	\$2,250,108.93	\$6,458,641.77	\$7,730,921.11	\$842,399.22	\$1,510,284.83	\$7,259,667.55
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,978,889.79	\$21,632,665.10	\$41,547,923.00	\$118,167,181.23	\$14,609,025.47	\$26,325,713.40	\$70,584,759.45
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,030,352.61	\$2,140,860.80	\$4,049,252.64	\$7,742,971.74	\$1,034,077.36	\$1,628,777.54	\$5,422,602.07
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,483,198.60	\$184,007.91	\$643,561.66	\$3,684,740.77	\$457,134.64	\$742,751.69	\$432,713.09
Richmond County	\$6,598,702.50	\$910,896.31	\$3,710,724.76	\$480,004.47	\$1,521,483.06	\$1,977,081.43	\$255,747.32	\$421,530.61	\$1,092,818.05
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$37,489,896.00	\$4,794,891.99	\$8,040,125.90	\$27,857,665.44	\$3,562,946.59	\$4,893,139.20	\$13,058,447.01
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,395,377.25	\$1,112,182.74	\$2,330,083.50	\$6,159,715.07	\$816,012.03	\$1,080,301.98	\$2,667,319.11
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,345,509.36	\$4,239,878.39	\$7,819,459.58	\$18,204,774.17	\$2,462,427.00	\$3,871,379.74	\$11,976,326.94
Russell	\$22,564,400.37	\$3,855,908.43	\$13,647,844.87	\$2,158,776.72	\$4,925,717.21	\$5,060,647.07	\$800,478.55	\$1,504,178.12	\$4,979,437.45
Scott	\$21,146,346.02	\$2,798,479.22	\$14,131,527.01	\$2,057,571.35	\$3,961,630.65	\$4,216,339.79	\$613,905.34	\$943,139.98	\$4,050,915.46
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$15,936,709.39	\$1,817,371.73	\$4,213,501.58	\$10,223,351.99	\$1,165,838.60	\$2,231,591.89	\$5,464,433.04
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,511,121.33	\$2,483,279.11	\$5,524,314.17	\$6,588,704.20	\$883,879.01	\$1,493,750.64	\$6,511,080.04
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,146,131.36	\$1,444,947.72	\$3,331,280.65	\$4,543,504.31	\$647,057.09	\$1,089,390.09	\$4,204,333.23
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,700,655.85	\$7,210,269.34	\$12,875,687.65	\$38,453,839.79	\$4,220,087.89	\$6,334,906.69	\$27,630,583.90
Stafford	\$126,099,795.91	\$14,126,369.03	\$73,577,738.80	\$8,579,062.35	\$12,432,987.41	\$38,395,688.08	\$4,476,884.01	\$6,129,166.85	\$31,455,872.75
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67	\$115,160.35	\$739,548.21	\$5,159,278.69	\$460,641.39	\$1,429,963.77	\$298,195.02
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,468,994.81	\$566,417.46	\$1,961,405.86	\$2,131,204.29	\$641,432.18	\$1,103,257.08	\$1,103,257.08
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,046,533.52	\$2,896,519.62	\$7,035,923.28	\$8,754,947.81	\$1,100,333.73	\$2,115,030.61	\$7,507,206.51
Warren	\$28,132,467.39	\$3,696,217.48	\$14,781,487.58	\$1,801,937.20	\$3,204,346.22	\$9,654,762.34	\$1,176,963.77	\$1,707,914.16	\$6,008,656.83
Washington	\$37,467,250.70	\$6,014,427.66	\$20,346,831.22	\$2,621,583.02	\$5,983,132.25	\$11,105,991.82	\$1,430,949.08	\$2,648,454.02	\$7,007,774.32
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,621,958.78	\$693,462.27	\$2,226,681.31	\$3,607,985.04	\$445,040.88	\$1,097,402.57	\$1,920,604.14
Wise	\$35,927,942.06	\$4,806,877.00	\$24,159,282.80	\$2,863,721.38	\$7,362,314.99	\$6,961,782.25	\$825,215.09	\$1,751,468.28	\$7,746,298.50
Wythe	\$23,844,950.44	\$3,161,521.94	\$13,895,127.27	\$1,771,921.01	\$3,511,729.93	\$6,788,301.23	\$865,651.20	\$1,259,650.06	\$4,572,081.23
York	\$63,052,774.67	\$7,854,163.09	\$33,776,030.42	\$4,105,375.94	\$6,462,702.11	\$21,422,581.15	\$2,603,850.96	\$3,699,028.78	\$12,488,823.97
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80	\$1,517,774.69	\$5,931,284.88	\$50,266,055.19	\$6,071,098.78	\$15,687,500.98	\$4,525,266.13

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,007,380.51	\$984,485.66	\$2,767,104.89	\$4,471,005.82	\$549,698.01	\$1,002,219.50	\$2,654,684.47
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,223,409.80	\$561,932.91	\$1,139,633.34	\$1,421,350.69	\$189,113.48	\$252,844.32	\$1,344,194.84
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$9,299,638.17	\$1,107,436.16	\$5,860,459.35	\$9,970,440.40	\$1,187,317.83	\$3,698,576.20	\$3,887,798.43
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$6,602,580.08	\$761,963.05	\$1,617,120.49	\$6,319,837.58	\$729,333.48	\$1,082,421.76	\$2,201,212.97
Covington	\$5,922,016.98	\$559,815.46	\$3,561,574.25	\$422,737.16	\$872,380.69	\$1,800,627.27	\$213,723.48	\$282,955.85	\$1,036,878.47
Danville	\$39,095,722.92	\$6,229,143.21	\$22,888,286.11	\$3,260,680.61	\$8,579,196.72	\$9,978,293.60	\$1,421,514.41	\$3,052,626.16	\$8,873,959.10
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90	\$235,145.58	\$725,787.73	\$7,984,907.61	\$940,582.33	\$1,306,507.01	\$618,864.48
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$7,271,764.57	\$710,122.06	\$2,452,967.73	\$3,676,390.46	\$359,016.85	\$954,544.11	\$6,173,493.80
Galax	\$6,955,763.11	\$656,108.51	\$4,387,079.47	\$640,573.53	\$1,325,933.56	\$1,912,575.14	\$279,262.10	\$447,005.89	\$1,713,290.11
Hampton	\$125,498,767.49	\$18,719,128.57	\$77,934,099.70	\$9,304,482.70	\$21,417,200.30	\$28,845,539.22	\$3,443,843.22	\$7,007,661.25	\$31,287,340.35
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$8,619,520.88	\$1,015,060.57	\$2,792,462.08	\$10,241,329.16	\$1,206,049.57	\$2,635,778.24	\$3,281,157.47
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,415,049.52	\$1,612,085.24	\$4,082,453.40	\$5,170,011.01	\$578,180.35	\$1,283,640.63	\$5,068,900.07
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$25,556,789.66	\$3,227,014.15	\$8,810,381.09	\$16,346,456.22	\$2,064,040.37	\$4,602,383.75	\$8,733,491.05
Martinsville	\$15,320,862.73	\$2,102,298.45	\$8,975,405.14	\$1,018,703.53	\$2,491,776.03	\$4,243,159.13	\$481,596.22	\$962,025.46	\$3,151,737.44
Newport News	\$164,781,352.99	\$25,718,616.13	\$101,176,309.61	\$12,479,066.81	\$36,997,477.81	\$37,886,427.25	\$4,672,904.74	\$12,288,859.55	\$44,714,585.47
Norfolk	\$185,762,495.08	\$28,373,552.93	\$117,539,236.12	\$14,482,015.32	\$55,710,740.35	\$39,849,706.03	\$4,909,884.33	\$16,517,233.91	\$54,769,051.85
Norton	\$3,523,088.81	\$630,390.49	\$1,879,964.64	\$272,907.16	\$785,432.10	\$1,012,733.68	\$147,014.61	\$243,700.98	\$557,454.00
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,170,746.76	\$2,445,571.39	\$9,392,912.71	\$5,822,483.60	\$705,938.13	\$2,362,355.85	\$5,833,560.39
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,952,859.27	\$7,142,071.25	\$24,281,912.51	\$15,591,191.72	\$1,921,447.94	\$5,816,539.81	\$22,991,044.01
Radford	\$7,950,014.09	\$965,322.82	\$4,670,663.06	\$562,353.61	\$1,116,473.10	\$2,314,028.22	\$278,611.86	\$357,179.23	\$1,098,931.17
Richmond City	\$144,523,906.15	\$21,100,138.57	\$70,445,142.23	\$8,547,088.18	\$34,079,374.90	\$52,978,625.35	\$6,427,880.88	\$20,536,377.96	\$27,496,177.50
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$38,605,064.81	\$4,954,161.33	\$15,767,228.81	\$26,054,314.59	\$3,343,532.22	\$8,968,017.91	\$15,345,067.32
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,538,213.69	\$936,377.11	\$4,348,969.89	\$5,308,094.58	\$659,357.57	\$1,692,466.74	\$2,864,891.57
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,605,582.05	\$4,647,885.70	\$11,645,824.01	\$19,364,262.95	\$2,216,514.98	\$5,028,266.34	\$15,883,251.87
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,888,802.75	\$26,037,918.26	\$53,637,012.20	\$117,919,475.65	\$14,156,460.04	\$26,497,733.55	\$78,564,565.95
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,473,637.26	\$1,177,171.68	\$2,422,057.81	\$5,040,935.72	\$700,295.11	\$1,186,643.05	\$3,425,863.19
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22	\$70,041.05	\$1,768,723.53	\$2,499,180.87	\$280,164.19	\$927,969.79	\$115,877.27
Winchester	\$18,997,385.43	\$2,416,297.51	\$7,339,467.51	\$942,139.45	\$2,523,308.53	\$9,241,620.41	\$1,186,311.56	\$2,391,087.48	\$2,826,322.55
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91	\$344,156.53	\$581,270.82	\$11,400,491.66	\$1,376,626.12	\$1,739,279.12	\$942,466.82
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,383,043.26	\$473,055.48	\$1,902,029.96	\$1,854,388.45	\$200,141.45	\$641,356.78	\$858,263.38
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$116,650,040.62	\$12,976,705.24	\$29,184,288.52	\$63,282,152.22	\$7,039,807.55	\$13,837,844.08	\$45,148,136.46
Lexington	\$3,669,130.57	\$380,387.43	\$1,833,142.01	\$118,531.63	\$542,856.44	\$1,455,601.14	\$94,119.70	\$240,313.22	\$266,193.78
Emporia	\$6,560,768.05	\$689,601.74	\$3,934,268.55	\$355,510.97	\$894,683.67	\$1,936,897.77	\$175,023.23	\$382,922.01	\$1,059,458.49
Salem	\$19,823,959.63	\$2,745,248.90	\$9,615,314.14	\$1,223,181.79	\$2,629,064.54	\$7,463,396.59	\$949,432.40	\$1,555,243.84	\$3,295,516.00
Bedford City	\$4,978,211.24	\$602,280.10	\$2,906,055.87	\$355,510.73	\$575,900.43	\$1,469,875.27	\$179,816.37	\$205,746.05	\$679,622.51
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,321,158.55	\$841,691.15	\$1,370,194.71	\$3,795,085.83	\$436,309.38	\$533,723.89	\$2,602,167.40
Manassas	\$37,494,343.76	\$4,351,727.89	\$19,308,099.22	\$2,436,185.41	\$4,929,736.09	\$13,833,706.65	\$1,745,384.68	\$3,105,552.97	\$7,807,707.49
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,434,815.04	\$1,053,362.28	\$2,277,300.93	\$3,626,930.09	\$452,940.74	\$825,230.12	\$3,447,070.66
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,734,909.12	\$198,742.73	\$651,832.97	\$750,634.03	\$85,988.98	\$168,236.21	\$256,319.22
West Point	\$4,800,300.86	\$374,406.50	\$3,008,722.99	\$335,833.24	\$695,806.73	\$1,417,171.38	\$158,184.47	\$192,288.41	\$802,949.12
<u>Combined Divisions</u>									
Bedford City/County	\$64,408,310.31	\$6,831,423.30	\$30,797,585.27	\$4,084,424.84	\$7,050,650.66	\$20,033,258.26	\$2,661,618.63	\$3,804,564.80	\$10,842,747.78
Emporia/Greensville	\$13,906,901.45	\$1,459,348.00	\$8,397,416.32	\$810,645.85	\$3,096,612.88	\$2,951,379.73	\$288,111.56	\$757,504.71	\$2,479,280.45
Fairfax City/County	\$1,044,611,096.00	\$115,061,216.52	\$239,301,384.84	\$29,263,727.20	\$51,407,883.77	\$588,967,797.21	\$72,016,970.23	\$111,642,894.25	\$92,849,467.64
Lexington/Rockbridge	\$22,438,658.95	\$2,453,977.40	\$10,228,519.26	\$1,230,714.37	\$2,872,939.94	\$7,615,316.20	\$910,131.73	\$1,320,615.20	\$2,933,512.89
Wmsburg/James City	\$48,874,997.38	\$6,405,580.77	\$13,007,697.05	\$1,709,825.82	\$4,552,411.55	\$24,551,489.92	\$3,200,403.82	\$5,900,153.24	\$4,201,915.70

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 10 -- Varying Teacher Salaries (plus Pop. Dens. Adjustment)

Division-Level FY2003 Cost Summary and Impacts

Division	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,489,385.30	\$1,950,134.86	\$5,999,201.64	\$8,046,291.88	\$897,193.01	\$2,348,110.75	\$5,010,539.54
Albemarle	\$68,710,906.26	\$8,994,727.29	\$21,862,093.12	\$3,737,172.84	\$6,453,249.46	\$37,854,085.85	\$6,470,892.82	\$9,037,633.73	\$7,965,774.75
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,090,001.84	\$1,330,320.82	\$2,629,388.34	\$4,587,400.87	\$671,365.64	\$863,325.79	\$2,416,174.33
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,638,642.63	\$584,143.52	\$1,481,802.75	\$3,036,192.19	\$314,538.82	\$561,068.32	\$1,498,116.75
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,129,556.10	\$1,804,342.54	\$3,506,998.70	\$7,061,051.26	\$842,097.09	\$1,340,566.22	\$4,729,380.86
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,792,432.89	\$842,391.86	\$2,680,540.74	\$3,535,424.20	\$382,192.91	\$675,743.40	\$2,061,904.82
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21	\$3,590,880.69	\$7,674,077.14	\$75,410,744.82	\$14,363,522.74	\$23,272,837.94	\$6,948,492.52
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,924,103.07	\$4,173,735.07	\$7,356,954.11	\$17,683,415.12	\$2,386,678.43	\$3,501,659.93	\$10,454,272.39
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58	\$147,588.69	\$714,666.45	\$3,313,846.31	\$590,354.78	\$921,484.80	\$285,137.27
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,876,585.24	\$4,213,564.13	\$6,386,031.31	\$17,887,880.52	\$2,804,364.13	\$3,540,009.56	\$9,544,112.22
Bland	\$5,930,768.88	\$715,319.76	\$3,782,243.70	\$455,358.75	\$946,758.74	\$1,433,205.42	\$172,549.07	\$192,505.27	\$1,040,459.04
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,462,580.70	\$2,388,319.27	\$2,867,167.22	\$9,542,512.77	\$1,692,882.49	\$1,531,882.10	\$5,072,923.95
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,495,063.58	\$1,180,079.48	\$3,358,724.06	\$3,339,797.91	\$463,943.20	\$1,070,580.93	\$2,776,236.56
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,803,082.63	\$2,243,687.26	\$5,015,514.94	\$4,779,419.57	\$776,893.33	\$1,326,877.99	\$4,230,986.03
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,384,100.61	\$999,357.39	\$2,959,126.09	\$3,458,516.89	\$368,313.87	\$863,143.83	\$3,035,074.27
Campbell	\$45,036,428.70	\$6,145,410.12	\$27,009,812.40	\$3,514,925.51	\$6,702,977.74	\$11,881,206.17	\$1,546,162.34	\$2,564,489.06	\$9,309,324.03
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,873,261.19	\$1,324,677.87	\$3,541,862.92	\$5,508,178.12	\$614,537.28	\$1,410,192.39	\$3,472,697.69
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,369,736.26	\$1,870,982.17	\$3,711,954.99	\$5,599,810.08	\$783,646.33	\$1,288,026.07	\$4,445,125.64
Charles City	\$5,500,875.41	\$868,431.68	\$2,757,230.51	\$295,303.68	\$914,750.85	\$1,875,213.22	\$200,838.25	\$359,075.09	\$543,069.74
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,369,522.78	\$1,075,627.32	\$4,142,301.54	\$2,743,905.42	\$352,638.94	\$813,749.24	\$2,952,552.81
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$134,645,363.36	\$21,287,252.36	\$27,458,410.68	\$91,839,688.55	\$14,519,732.26	\$16,962,905.56	\$51,861,326.48
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,639,294.33	\$585,689.18	\$1,105,711.82	\$4,963,881.68	\$626,666.82	\$800,258.80	\$1,482,855.51
Craig	\$4,162,799.55	\$564,002.12	\$2,369,448.23	\$257,214.36	\$771,212.78	\$1,229,349.20	\$133,451.44	\$193,809.05	\$465,868.72
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,412,613.85	\$1,994,976.05	\$4,270,002.64	\$10,270,795.33	\$1,329,429.97	\$2,242,836.58	\$5,004,635.81
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,401,342.44	\$475,776.14	\$1,587,181.38	\$2,261,301.28	\$244,442.06	\$633,497.32	\$1,529,122.74
Dickenson	\$13,844,840.60	\$1,955,765.56	\$9,085,631.15	\$1,276,349.62	\$2,946,056.25	\$2,803,443.90	\$393,827.85	\$652,295.05	\$2,553,982.07
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$15,078,086.57	\$1,592,275.70	\$3,684,398.99	\$6,278,976.56	\$663,072.32	\$1,325,246.63	\$4,861,883.42
Essex	\$9,327,371.17	\$1,208,746.85	\$4,441,699.37	\$666,340.93	\$6,948,220.49	\$3,676,924.96	\$551,609.95	\$1,017,712.46	\$1,469,652.97
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$227,685,072.04	\$42,943,515.77	\$50,125,195.94	\$556,154,585.52	\$104,895,911.70	\$108,026,417.50	\$96,463,339.02
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,374,152.09	\$3,348,565.18	\$4,100,205.91	\$28,920,962.68	\$5,270,650.21	\$5,268,352.81	\$7,117,511.24
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,979,772.16	\$793,699.65	\$1,610,404.61	\$3,751,734.85	\$426,625.76	\$613,623.48	\$2,146,154.80
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,255,080.90	\$1,049,940.74	\$2,866,571.22	\$5,713,511.85	\$648,168.17	\$1,381,344.23	\$3,054,417.54
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,342,124.53	\$2,671,830.48	\$5,524,377.04	\$13,131,833.89	\$1,724,796.93	\$2,893,795.49	\$7,043,532.37
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,889,193.45	\$3,777,566.56	\$6,804,288.72	\$18,640,102.62	\$2,355,842.37	\$3,665,444.75	\$10,987,184.55
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97	\$963,005.30	\$1,953,450.77	\$3,799,124.10	\$449,647.33	\$663,683.79	\$2,362,252.65
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,476,705.42	\$2,331,079.51	\$4,701,974.76	\$9,399,062.44	\$1,124,931.62	\$1,950,552.07	\$6,056,524.19
Goochland	\$11,574,136.94	\$1,595,115.21	\$1,995,804.35	\$327,770.26	\$839,078.46	\$7,983,217.38	\$1,311,081.04	\$1,585,297.71	\$535,735.30
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,521,947.88	\$1,036,677.64	\$2,276,289.14	\$3,413,553.35	\$415,251.83	\$646,242.91	\$2,597,789.42
Greene	\$15,294,298.06	\$1,736,265.26	\$9,127,267.68	\$869,380.10	\$2,694,811.85	\$4,430,765.12	\$422,034.19	\$1,037,949.56	\$2,779,891.31
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,442,049.62	\$588,556.97	\$2,419,673.58	\$2,127,924.60	\$194,410.93	\$580,521.39	\$1,954,051.17
Halifax	\$35,645,982.22	\$4,653,166.98	\$18,998,595.74	\$2,366,094.21	\$5,070,687.70	\$11,994,219.49	\$1,493,765.84	\$2,415,441.01	\$5,989,819.84
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,897,721.88	\$6,210,054.03	\$8,434,884.19	\$36,166,008.82	\$5,491,574.06	\$5,954,730.52	\$16,256,130.28
Henrico	\$231,976,979.40	\$31,055,403.92	\$96,161,066.03	\$17,614,138.00	\$23,771,807.82	\$104,760,509.46	\$19,189,326.27	\$22,116,380.61	\$40,475,662.38
Henry	\$46,816,618.01	\$6,812,882.41	\$27,726,589.15	\$3,517,762.59	\$7,459,175.64	\$12,277,146.46	\$1,557,641.52	\$2,748,068.56	\$8,891,031.95
Highland	\$2,389,551.54	\$253,591.62	\$960,754.77	\$93,537.69	\$572,898.67	\$1,175,205.15	\$114,416.27	\$286,335.64	\$224,311.61
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,055,306.68	\$2,438,981.03	\$3,989,237.34	\$8,429,586.43	\$1,462,764.34	\$2,063,557.26	\$5,297,478.01

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$39,636,541.19	\$5,946,843.10	\$12,114,815.43	\$2,376,960.75	\$2,743,077.26	\$21,574,882.65	\$4,233,052.46	\$4,896,743.71	\$4,514,517.25
King George	\$15,266,186.87	\$2,109,475.57	\$8,501,866.84	\$996,930.09	\$2,106,858.35	\$4,654,844.46	\$545,827.71	\$956,653.25	\$2,329,581.53
King And Queen	\$6,596,343.26	\$635,175.24	\$3,564,778.48	\$410,503.23	\$1,055,266.38	\$2,396,389.55	\$275,957.02	\$476,911.35	\$876,134.97
King William	\$10,551,040.90	\$1,258,986.70	\$5,889,303.95	\$660,913.93	\$1,648,032.48	\$3,402,750.25	\$381,866.02	\$757,255.10	\$1,767,614.05
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,255,841.12	\$262,149.21	\$1,050,107.17	\$4,001,693.19	\$465,033.06	\$1,134,000.71	\$587,436.22
Lee	\$22,681,036.22	\$2,700,391.89	\$16,214,292.87	\$1,891,794.78	\$6,152,126.70	\$3,766,351.45	\$439,437.24	\$965,946.73	\$4,881,710.08
Loudoun	\$211,306,556.73	\$20,392,594.03	\$65,464,397.81	\$12,296,567.02	\$11,102,158.92	\$125,449,564.90	\$23,563,937.56	\$18,772,417.31	\$31,712,561.14
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,236,333.77	\$712,606.89	\$1,997,611.40	\$12,236,218.86	\$1,398,195.52	\$2,921,670.76	\$1,651,051.73
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,914,101.38	\$824,617.20	\$2,063,592.13	\$2,241,223.54	\$267,301.76	\$518,220.42	\$2,230,887.28
Madison	\$11,260,154.86	\$1,379,203.48	\$5,923,630.35	\$569,328.47	\$1,320,242.16	\$3,957,321.03	\$380,343.71	\$580,249.14	\$1,968,134.96
Mathews	\$7,520,044.46	\$908,503.94	\$3,439,323.38	\$373,620.06	\$1,054,351.21	\$3,172,217.14	\$344,603.81	\$566,736.11	\$1,006,185.56
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$16,844,799.81	\$2,034,250.22	\$4,538,484.25	\$8,470,498.97	\$1,022,933.76	\$1,925,801.82	\$5,209,528.55
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,041,972.83	\$302,671.19	\$1,095,196.70	\$3,963,952.62	\$394,406.63	\$723,391.10	\$882,977.77
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,342,403.06	\$3,384,138.04	\$6,801,416.73	\$16,227,737.63	\$2,084,734.04	\$3,504,324.98	\$9,091,712.01
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,791,831.69	\$600,173.22	\$1,551,855.23	\$4,861,334.48	\$608,878.39	\$1,125,123.05	\$1,359,195.85
New Kent	\$13,866,190.81	\$1,726,695.77	\$7,004,488.64	\$679,177.09	\$1,281,698.54	\$5,135,006.40	\$497,906.26	\$687,074.16	\$2,251,011.25
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,842,089.04	\$749,391.59	\$2,514,262.11	\$3,264,394.03	\$357,538.38	\$896,083.23	\$2,211,375.69
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,544,047.87	\$323,358.17	\$1,111,014.63	\$4,186,237.49	\$532,086.73	\$1,093,528.89	\$744,856.94
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,475,188.13	\$1,021,857.58	\$3,152,326.28	\$3,301,494.89	\$356,051.78	\$890,978.48	\$2,779,962.47
Orange	\$22,953,838.39	\$2,774,555.48	\$11,514,298.83	\$2,045,155.89	\$2,677,971.76	\$8,664,984.08	\$1,539,064.04	\$1,590,851.60	\$4,211,443.28
Page	\$19,092,194.74	\$2,580,175.11	\$11,413,107.97	\$1,500,242.51	\$3,090,242.22	\$5,098,911.66	\$670,247.23	\$1,144,470.52	\$3,670,354.44
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,493,607.59	\$1,227,041.50	\$2,617,633.62	\$3,627,995.93	\$524,123.76	\$771,377.70	\$2,540,373.63
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,520,433.95	\$3,902,612.17	\$7,813,052.47	\$12,288,369.32	\$1,521,449.22	\$2,559,451.51	\$10,839,137.55
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,572,474.80	\$1,240,452.50	\$2,056,802.55	\$7,148,736.73	\$838,750.48	\$1,103,723.47	\$3,289,659.40
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,309,361.37	\$807,504.81	\$2,957,457.10	\$4,020,897.38	\$390,751.33	\$1,146,109.74	\$2,534,683.73
Prince George	\$31,571,755.64	\$3,847,535.12	\$20,172,142.85	\$2,352,191.30	\$6,412,939.35	\$7,552,077.67	\$880,616.97	\$1,495,112.62	\$6,838,343.80
Prince William	\$312,760,006.92	\$35,908,334.12	\$165,252,763.49	\$30,992,327.93	\$40,698,675.64	\$111,598,909.31	\$20,929,816.36	\$25,694,377.70	\$69,369,048.62
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,656,517.95	\$2,198,963.81	\$4,020,132.26	\$7,562,402.34	\$1,062,142.24	\$1,616,824.16	\$5,077,750.03
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,446,426.14	\$179,312.08	\$643,171.34	\$3,593,386.19	\$445,468.70	\$741,782.01	\$390,854.48
Richmond County	\$6,503,494.51	\$910,896.31	\$3,648,611.07	\$470,816.16	\$1,515,667.46	\$1,943,987.13	\$250,851.78	\$418,420.77	\$1,015,700.45
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$36,524,601.81	\$7,136,347.56	\$7,960,600.30	\$27,140,383.05	\$5,302,815.00	\$4,842,300.71	\$14,355,082.78
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,229,544.19	\$1,088,228.99	\$2,315,466.08	\$6,038,042.83	\$798,437.08	\$1,070,864.47	\$2,462,914.88
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,392,007.57	\$4,110,376.42	\$7,729,723.82	\$17,651,001.55	\$2,387,215.14	\$3,822,874.48	\$10,803,587.42
Russell	\$22,318,675.76	\$3,855,908.43	\$13,468,588.77	\$2,128,138.06	\$4,905,834.74	\$4,994,178.56	\$789,117.68	\$1,499,117.89	\$4,749,660.22
Scott	\$20,802,405.38	\$2,798,479.22	\$13,866,623.93	\$2,122,806.41	\$3,945,277.16	\$4,137,302.23	\$633,369.14	\$939,331.87	\$3,834,893.96
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,490,351.85	\$1,763,235.45	\$4,172,057.92	\$9,937,014.94	\$1,131,110.33	\$2,206,419.42	\$4,922,495.55
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,121,433.41	\$2,724,397.77	\$5,492,620.80	\$6,450,001.72	\$969,700.90	\$1,484,027.66	\$6,330,817.40
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,839,405.47	\$1,394,146.72	\$3,302,330.31	\$4,406,150.45	\$624,308.07	\$1,076,014.56	\$3,817,856.00
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,360,880.54	\$9,641,100.11	\$12,499,812.55	\$35,913,819.11	\$5,642,825.24	\$6,086,701.35	\$25,345,764.26
Stafford	\$117,943,383.85	\$14,126,369.03	\$68,218,160.44	\$10,584,047.80	\$11,949,064.23	\$35,598,854.38	\$5,523,162.37	\$5,841,972.39	\$27,617,356.66
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58	\$152,702.91	\$738,936.21	\$5,107,746.30	\$610,811.63	\$1,427,515.77	\$322,242.48
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,480,620.84	\$674,153.48	\$1,962,682.04	\$2,136,748.59	\$321,494.85	\$643,170.97	\$1,223,895.31
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,256,353.57	\$3,679,350.77	\$7,049,439.17	\$8,834,654.53	\$1,397,716.67	\$2,128,066.97	\$8,513,373.60
Warren	\$27,149,411.35	\$3,696,217.48	\$14,186,836.97	\$1,726,988.23	\$3,152,056.18	\$9,266,356.90	\$1,128,009.67	\$1,672,144.17	\$5,286,767.23
Washington	\$37,011,025.90	\$6,014,427.66	\$20,051,699.40	\$2,584,247.14	\$5,956,382.87	\$10,944,898.84	\$1,410,569.90	\$2,640,013.02	\$6,648,557.25
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,557,818.22	\$686,702.04	\$2,214,671.20	\$3,566,821.77	\$440,702.39	\$1,090,853.03	\$1,837,693.25
Wise	\$35,346,570.93	\$4,806,877.00	\$23,707,964.40	\$3,334,513.66	\$7,329,386.87	\$6,831,729.53	\$960,879.44	\$1,744,330.95	\$7,732,844.26
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,586,281.86	\$1,730,148.06	\$3,489,916.67	\$6,637,418.44	\$845,243.51	\$1,250,630.03	\$4,199,649.61
York	\$61,480,290.35	\$7,854,163.09	\$32,813,827.27	\$4,233,530.43	\$6,382,965.65	\$20,812,299.99	\$2,685,133.46	\$3,652,962.10	\$11,575,038.86
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78	\$2,270,932.81	\$5,885,718.23	\$48,195,151.13	\$9,083,731.23	\$15,439,378.79	\$4,715,131.58

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,775,037.86	\$1,301,876.19	\$2,758,265.55	\$4,341,274.84	\$726,916.37	\$998,120.81	\$2,730,893.00
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,111,518.89	\$624,110.54	\$1,132,232.28	\$1,383,694.81	\$210,038.80	\$250,048.29	\$1,287,080.50
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$9,127,789.45	\$1,632,870.16	\$5,834,701.54	\$9,786,195.87	\$1,750,652.48	\$3,674,498.45	\$4,215,625.90
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,375,268.64	\$1,161,300.43	\$1,598,290.84	\$6,102,260.31	\$1,111,570.02	\$1,062,853.68	\$2,354,409.26
Covington	\$5,721,820.86	\$559,815.46	\$3,428,603.98	\$634,123.37	\$862,712.77	\$1,733,401.41	\$320,594.14	\$277,042.20	\$1,105,626.51
Danville	\$38,506,300.92	\$6,229,143.21	\$22,477,812.63	\$3,271,001.67	\$8,530,344.49	\$9,799,345.08	\$1,426,013.94	\$3,036,018.28	\$8,424,954.45
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,896,715.98	\$347,694.52	\$725,515.73	\$7,586,863.92	\$1,390,778.07	\$1,305,419.01	\$631,630.50
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$7,042,562.71	\$1,122,761.03	\$2,430,677.00	\$3,560,512.73	\$567,634.98	\$942,127.33	\$6,334,640.18
Galax	\$6,708,842.33	\$656,108.51	\$4,215,123.83	\$624,984.96	\$1,312,977.34	\$1,837,609.99	\$272,466.16	\$440,589.09	\$1,512,789.69
Hampton	\$123,286,114.09	\$18,719,128.57	\$76,319,174.30	\$9,113,322.42	\$21,250,589.77	\$28,247,811.21	\$3,373,089.57	\$6,957,381.78	\$29,314,644.13
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$8,372,827.38	\$1,079,897.62	\$2,766,328.77	\$9,948,218.98	\$1,283,086.05	\$2,603,984.14	\$3,073,167.70
Hopewell	\$21,751,844.66	\$2,673,477.69	\$14,042,111.55	\$2,381,416.97	\$4,049,883.59	\$5,036,255.42	\$854,104.04	\$1,272,918.94	\$5,432,724.03
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,126,792.94	\$3,544,533.92	\$8,758,305.71	\$16,071,424.70	\$2,267,130.16	\$4,576,743.38	\$8,568,938.71
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,699,527.39	\$1,179,601.13	\$2,470,700.22	\$4,112,736.81	\$557,661.21	\$952,136.78	\$3,015,681.47
Newport News	\$161,822,793.76	\$25,718,616.13	\$99,023,783.98	\$13,390,437.56	\$36,713,501.43	\$37,080,393.64	\$5,014,176.15	\$12,198,129.42	\$43,189,454.21
Norfolk	\$182,788,801.74	\$28,373,552.93	\$115,318,459.76	\$21,025,524.52	\$55,323,728.38	\$39,096,789.06	\$7,128,351.34	\$16,403,102.54	\$58,704,772.73
Norton	\$3,555,729.68	\$630,390.49	\$1,901,177.94	\$309,250.04	\$784,769.20	\$1,024,161.25	\$166,592.46	\$243,343.87	\$614,347.28
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,106,172.92	\$2,427,333.26	\$9,356,951.43	\$5,803,843.73	\$700,673.52	\$2,355,079.42	\$5,714,787.14
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$57,585,198.48	\$9,757,956.90	\$24,155,284.79	\$15,492,279.09	\$2,625,205.71	\$5,790,793.16	\$25,112,641.14
Radford	\$7,886,017.61	\$965,322.82	\$4,627,868.61	\$873,213.34	\$1,115,955.13	\$2,292,826.18	\$432,623.87	\$357,658.56	\$1,366,478.48
Richmond City	\$142,613,462.72	\$21,100,138.57	\$69,354,740.75	\$13,296,612.38	\$33,880,931.49	\$52,158,583.40	\$9,999,784.56	\$20,414,994.15	\$30,956,856.81
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$37,635,357.94	\$7,384,791.35	\$15,654,426.32	\$25,399,865.54	\$4,983,949.08	\$8,899,175.10	\$16,693,187.98
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,369,631.96	\$914,261.14	\$4,328,348.67	\$5,189,386.37	\$643,784.43	\$1,678,795.51	\$2,653,572.65
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,541,113.84	\$4,608,142.08	\$11,462,164.43	\$18,379,745.47	\$2,197,561.77	\$4,935,961.26	\$13,595,380.47
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,382,554.56	\$39,212,057.34	\$53,178,892.33	\$115,469,490.14	\$21,319,059.27	\$26,307,309.09	\$86,774,336.97
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,229,437.14	\$1,322,227.83	\$2,396,271.29	\$4,895,661.97	\$786,588.49	\$1,171,434.29	\$3,300,932.71
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48	\$124,452.95	\$1,768,383.53	\$2,479,993.93	\$497,811.78	\$926,609.79	\$165,152.43
Winchester	\$18,649,182.25	\$2,416,297.51	\$7,185,338.55	\$1,419,613.85	\$2,509,118.83	\$9,047,546.19	\$1,787,531.90	\$2,374,703.39	\$3,135,478.30
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97	\$512,299.95	\$577,973.45	\$10,979,451.87	\$2,049,199.78	\$1,706,223.49	\$1,002,052.91
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,525,151.05	\$561,375.92	\$1,913,981.27	\$1,914,511.75	\$237,508.27	\$648,315.76	\$1,100,642.92
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$112,220,057.63	\$19,665,437.74	\$28,770,809.29	\$60,878,905.24	\$10,668,416.56	\$13,615,605.28	\$46,993,406.74
Lexington	\$3,501,347.76	\$380,387.43	\$1,739,620.04	\$111,642.67	\$542,382.65	\$1,381,340.29	\$88,649.54	\$239,937.01	\$165,309.06
Emporia	\$6,359,421.41	\$689,601.74	\$3,799,346.16	\$340,995.36	\$883,395.42	\$1,870,473.51	\$167,876.99	\$376,265.34	\$898,732.24
Salem	\$19,454,941.74	\$2,745,248.90	\$9,407,557.07	\$1,825,107.36	\$2,612,766.66	\$7,302,135.77	\$1,416,646.39	\$1,544,593.41	\$3,673,386.62
Bedford City	\$4,863,689.54	\$602,280.10	\$2,830,002.01	\$423,291.01	\$575,900.43	\$1,431,407.43	\$214,099.46	\$205,746.05	\$671,348.94
Poquoson	\$12,383,831.32	\$1,558,033.42	\$7,129,870.50	\$1,141,756.66	\$1,355,180.47	\$3,695,927.40	\$591,855.03	\$526,124.66	\$2,695,930.61
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,394,203.84	\$3,560,521.88	\$4,850,950.15	\$13,178,373.63	\$2,550,906.15	\$3,043,414.45	\$7,938,552.66
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,813,107.77	\$1,133,604.91	\$2,226,088.02	\$3,359,598.95	\$487,444.68	\$799,630.94	\$2,854,393.12
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,758,860.83	\$203,278.07	\$651,832.97	\$760,997.09	\$87,951.26	\$168,236.21	\$284,806.26
West Point	\$4,655,104.23	\$374,406.50	\$2,910,018.32	\$430,449.88	\$688,636.50	\$1,370,679.42	\$202,750.88	\$188,066.48	\$791,690.86
<u>Combined Divisions</u>									
Bedford City/County	\$63,512,617.24	\$6,831,423.30	\$29,706,587.25	\$4,636,855.14	\$6,961,931.74	\$19,319,287.95	\$3,018,463.59	\$3,745,755.61	\$10,215,461.16
Emporia/Greensville	\$13,623,377.36	\$1,459,348.00	\$8,200,910.45	\$791,835.04	\$3,071,506.55	\$2,888,921.69	\$282,362.19	\$748,757.60	\$2,238,857.43
Fairfax City/County	\$1,063,026,116.12	\$115,061,216.52	\$230,429,935.01	\$43,455,815.71	\$50,703,169.38	\$567,134,037.39	\$106,945,111.49	\$109,732,640.99	\$97,465,391.94
Lexington/Rockbridge	\$21,929,483.02	\$2,453,977.40	\$9,969,164.23	\$1,199,871.66	\$2,857,848.73	\$7,419,383.11	\$887,086.62	\$1,310,801.48	\$2,628,223.94
Wmsburg/James City	\$50,427,549.20	\$6,405,580.77	\$12,734,813.91	\$2,501,413.69	\$4,511,460.79	\$24,054,876.58	\$4,730,864.24	\$5,823,353.50	\$4,679,669.68

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 10 -- Varying Teacher Salaries (plus Pop. Dens. Adjustment)

Division-Level FY 2004 Cost Summary and Impacts

Division	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$30,319,470.64	\$4,195,625.50	\$17,892,221.54	\$1,994,920.30	\$6,037,359.37	\$8,231,623.60	\$917,797.32	\$2,363,526.07	\$5,496,318.95
Albemarle	\$71,049,526.86	\$8,994,727.29	\$22,718,262.12	\$3,811,284.79	\$6,519,053.42	\$39,336,537.45	\$6,599,217.23	\$9,157,830.67	\$8,961,859.67
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,301,663.72	\$1,370,818.29	\$2,652,148.93	\$4,694,219.10	\$691,803.27	\$875,874.41	\$2,691,094.27
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,781,993.70	\$599,891.10	\$1,491,212.58	\$3,113,381.22	\$323,018.28	\$566,099.45	\$1,666,625.23
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,551,598.28	\$1,861,522.74	\$3,544,150.86	\$7,258,020.79	\$868,783.42	\$1,357,319.78	\$5,245,755.39
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,938,212.12	\$857,263.76	\$2,689,623.03	\$3,601,564.19	\$388,940.28	\$678,952.69	\$2,231,638.23
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72	\$3,718,382.33	\$7,730,753.10	\$78,102,902.88	\$14,873,529.33	\$23,535,949.08	\$7,805,709.64
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,642,912.31	\$4,273,718.24	\$7,419,563.45	\$18,094,453.78	\$2,443,852.08	\$3,530,909.30	\$11,335,674.13
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99	\$150,412.95	\$714,802.45	\$3,363,311.96	\$601,651.82	\$922,028.80	\$300,463.94
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,891,529.40	\$4,375,894.18	\$6,474,750.23	\$18,563,382.99	\$2,912,403.92	\$3,598,818.75	\$10,810,105.34
Bland	\$6,056,557.79	\$715,319.76	\$3,873,465.82	\$467,011.44	\$952,035.46	\$1,467,772.21	\$176,964.62	\$194,805.31	\$1,148,610.56
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,906,424.09	\$2,473,428.90	\$2,903,072.46	\$9,857,116.73	\$1,753,209.69	\$1,557,349.32	\$5,637,782.22
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,628,137.63	\$1,200,732.56	\$3,372,597.60	\$3,392,115.41	\$472,062.87	\$1,075,226.38	\$2,943,837.23
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,528,684.47	\$2,205,315.48	\$4,995,000.80	\$4,684,407.17	\$763,606.81	\$1,315,297.72	\$3,897,701.95
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,637,811.06	\$1,028,189.69	\$2,983,362.64	\$3,552,022.06	\$378,940.03	\$871,933.03	\$3,341,853.58
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,937,959.94	\$3,637,012.23	\$6,790,851.75	\$12,289,484.18	\$1,599,866.43	\$2,602,072.74	\$10,447,432.29
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,145,816.04	\$1,358,206.22	\$3,570,189.04	\$5,634,620.27	\$630,091.57	\$1,422,227.48	\$3,807,107.01
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,728,026.19	\$1,924,652.88	\$3,742,871.56	\$5,749,877.03	\$806,125.89	\$1,300,159.16	\$4,888,002.86
Charles City	\$5,547,980.17	\$868,431.68	\$2,785,267.26	\$299,477.01	\$917,641.78	\$1,894,281.23	\$203,676.57	\$361,347.86	\$578,170.75
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,551,161.51	\$1,102,713.88	\$4,161,592.03	\$2,803,454.76	\$361,519.13	\$819,821.94	\$3,180,568.58
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$139,194,189.86	\$22,049,431.62	\$27,879,708.77	\$94,942,378.45	\$15,039,603.91	\$17,236,780.38	\$57,593,630.34
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,796,574.01	\$606,977.80	\$1,117,991.91	\$5,132,165.40	\$649,444.89	\$816,032.35	\$1,673,703.90
Craig	\$4,242,113.87	\$564,002.12	\$2,421,668.78	\$262,917.16	\$771,212.78	\$1,256,442.98	\$136,410.24	\$193,809.05	\$523,792.07
Culpeper	\$30,793,256.16	\$4,206,391.18	\$15,954,777.67	\$2,066,403.47	\$4,317,059.23	\$10,632,087.31	\$1,377,028.41	\$2,273,997.59	\$5,665,283.65
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,627,304.77	\$500,394.59	\$1,606,742.90	\$2,377,395.15	\$257,090.41	\$644,969.79	\$1,799,265.04
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,918,246.33	\$1,255,330.48	\$2,927,886.12	\$2,751,795.97	\$387,342.22	\$644,291.19	\$2,347,407.98
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,657,452.26	\$1,658,700.81	\$3,734,657.56	\$6,520,242.16	\$690,733.76	\$1,346,723.73	\$5,557,932.79
Essex	\$9,591,619.59	\$1,208,746.85	\$4,586,269.67	\$686,099.83	\$6,959,183.62	\$3,796,603.06	\$567,966.76	\$1,027,550.69	\$1,644,945.31
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$236,451,261.93	\$44,674,986.21	\$50,826,612.95	\$577,567,305.55	\$109,125,285.28	\$109,903,615.14	\$107,662,416.36
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,110,167.04	\$3,489,727.15	\$4,158,237.53	\$30,079,452.11	\$5,492,839.51	\$5,367,947.18	\$8,052,719.77
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,241,439.35	\$827,737.69	\$1,631,558.28	\$3,892,384.99	\$444,921.74	\$626,056.35	\$2,463,013.69
Fluvanna	\$17,873,608.51	\$2,062,824.28	\$9,775,807.89	\$1,114,603.06	\$2,912,528.29	\$6,034,976.34	\$688,086.67	\$1,413,455.58	\$3,685,763.92
Franklin County	\$39,572,862.81	\$5,049,104.84	\$20,980,087.71	\$2,761,418.09	\$5,582,763.71	\$13,543,670.25	\$1,782,630.11	\$2,929,717.98	\$7,829,469.84
Frederick	\$57,884,042.82	\$7,427,124.37	\$31,076,416.07	\$3,930,929.34	\$6,904,160.94	\$19,380,502.38	\$2,451,485.56	\$3,728,131.52	\$12,427,642.17
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64	\$983,011.51	\$1,964,204.90	\$3,881,855.33	\$458,988.65	\$667,974.62	\$2,570,197.66
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,749,842.86	\$2,367,557.70	\$4,723,534.09	\$9,530,873.02	\$1,142,535.26	\$1,956,484.38	\$6,387,699.16
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,065,668.16	\$340,266.91	\$839,554.46	\$8,262,672.65	\$1,361,067.64	\$1,587,201.71	\$618,571.77
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,782,469.63	\$1,069,811.90	\$2,295,855.55	\$3,517,908.00	\$428,524.09	\$654,219.69	\$2,911,011.84
Greene	\$15,771,187.45	\$1,736,265.26	\$9,448,309.61	\$914,851.77	\$2,729,358.75	\$4,586,612.57	\$444,108.08	\$1,056,273.42	\$3,180,951.82
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,662,507.20	\$611,903.11	\$2,444,779.92	\$2,200,745.69	\$202,122.58	\$589,268.50	\$2,222,961.23
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,395,751.51	\$2,417,446.10	\$5,105,001.61	\$12,244,952.42	\$1,526,185.39	\$2,432,096.59	\$6,472,641.42
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,990,933.13	\$6,547,564.93	\$8,615,462.09	\$38,017,043.38	\$5,790,036.22	\$6,130,679.39	\$18,867,430.32
Henrico	\$241,632,203.64	\$31,055,403.92	\$100,782,056.35	\$18,495,117.45	\$24,181,411.31	\$109,794,743.37	\$20,149,089.51	\$22,598,437.80	\$46,387,235.64
Henry	\$47,218,568.24	\$6,812,882.41	\$28,005,180.85	\$3,559,744.42	\$7,491,431.95	\$12,400,504.98	\$1,576,230.79	\$2,755,410.91	\$9,243,861.79
Highland	\$2,396,798.01	\$253,591.62	\$964,014.24	\$95,110.84	\$572,898.67	\$1,179,192.16	\$116,340.56	\$286,335.64	\$229,144.23
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,421,758.93	\$2,505,157.50	\$4,025,484.26	\$8,649,363.98	\$1,502,453.28	\$2,083,503.23	\$5,766,353.65

Division Level Summary 2004

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$40,382,053.98	\$5,946,843.10	\$12,382,901.83	\$2,455,120.33	\$2,783,688.01	\$22,052,309.04	\$4,372,244.33	\$4,972,183.45	\$4,901,373.99
King George	\$15,516,307.77	\$2,109,475.57	\$8,663,494.97	\$1,019,215.62	\$2,123,996.91	\$4,743,337.23	\$558,029.23	\$965,009.50	\$2,530,633.74
King And Queen	\$6,810,226.27	\$635,175.24	\$3,692,680.52	\$425,402.95	\$1,062,765.01	\$2,482,370.52	\$285,973.22	\$483,224.76	\$1,026,435.36
King William	\$10,891,236.74	\$1,258,986.70	\$6,104,920.07	\$685,807.57	\$1,664,522.49	\$3,527,329.96	\$396,249.18	\$767,729.65	\$2,024,613.82
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,267,323.82	\$260,936.89	\$1,052,497.29	\$4,022,062.65	\$462,882.49	\$1,138,240.60	\$600,096.72
Lee	\$22,813,666.15	\$2,700,391.89	\$16,321,922.06	\$1,918,735.79	\$6,172,457.06	\$3,791,352.20	\$445,695.25	\$969,400.49	\$5,036,610.64
Loudoun	\$234,178,767.75	\$20,392,594.03	\$73,307,278.97	\$13,905,127.33	\$11,640,210.14	\$140,478,894.75	\$26,646,425.10	\$20,268,792.61	\$41,702,053.83
Louisa	\$22,196,297.64	\$3,244,058.83	\$6,398,275.82	\$725,793.68	\$2,009,447.49	\$12,553,962.99	\$1,424,069.11	\$2,942,478.03	\$1,838,016.65
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,009,236.52	\$834,644.05	\$2,070,648.37	\$2,272,061.84	\$270,551.99	\$519,942.82	\$2,343,105.50
Madison	\$11,540,876.75	\$1,379,203.48	\$6,091,923.13	\$586,098.73	\$1,330,950.82	\$4,069,750.15	\$391,547.19	\$587,659.92	\$2,163,906.66
Mathews	\$7,660,737.42	\$908,503.94	\$3,512,511.85	\$381,571.20	\$1,058,033.92	\$3,239,721.62	\$351,937.45	\$570,734.17	\$1,091,007.89
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,275,729.01	\$2,088,450.64	\$4,579,636.71	\$8,687,194.06	\$1,050,188.73	\$1,944,919.54	\$5,735,810.62
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,083,009.25	\$307,679.86	\$1,096,008.65	\$4,017,426.61	\$400,933.36	\$724,449.14	\$929,834.82
Montgomery	\$51,445,771.73	\$7,832,033.63	\$26,988,181.13	\$3,466,831.30	\$6,859,118.47	\$16,625,556.96	\$2,135,675.65	\$3,534,196.81	\$9,877,885.09
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,856,438.23	\$610,032.57	\$1,558,010.62	\$4,926,878.11	\$618,880.75	\$1,130,637.42	\$1,439,817.15
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,228,779.14	\$703,046.09	\$1,298,001.33	\$5,299,434.27	\$515,404.67	\$700,001.81	\$2,515,473.54
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,842,702.96	\$748,787.08	\$2,515,637.87	\$3,264,686.94	\$357,249.97	\$895,047.34	\$2,212,760.87
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,589,432.21	\$314,886.22	\$1,112,878.17	\$4,260,917.55	\$518,146.10	\$1,096,595.35	\$783,632.87
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,769,721.71	\$1,058,852.98	\$3,182,901.18	\$3,404,120.94	\$368,942.30	\$901,837.59	\$3,142,066.35
Orange	\$23,844,455.33	\$2,774,555.48	\$12,022,484.85	\$2,142,541.14	\$2,719,449.67	\$9,047,415.00	\$1,612,350.45	\$1,625,150.40	\$4,858,492.47
Page	\$19,459,606.33	\$2,580,175.11	\$11,667,062.86	\$1,533,107.96	\$3,113,581.83	\$5,212,368.36	\$684,930.18	\$1,153,662.80	\$3,980,514.39
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,552,074.60	\$1,240,044.77	\$2,623,968.30	\$3,652,969.78	\$529,678.04	\$772,627.67	\$2,618,178.59
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$32,193,706.49	\$3,993,248.84	\$7,869,902.93	\$12,550,847.35	\$1,556,784.29	\$2,577,792.57	\$11,659,897.22
Powhatan	\$21,228,232.95	\$2,550,868.53	\$11,142,915.61	\$1,308,306.20	\$2,099,540.90	\$7,534,448.80	\$884,630.77	\$1,136,092.71	\$3,970,692.25
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,512,667.81	\$829,683.72	\$2,983,413.01	\$4,119,277.30	\$401,483.70	\$1,158,442.79	\$2,786,124.99
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,649,846.54	\$2,410,596.78	\$6,458,641.77	\$7,730,921.11	\$902,482.91	\$1,510,284.83	\$7,420,155.40
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,978,889.79	\$32,966,396.49	\$41,547,923.00	\$118,167,181.23	\$22,262,949.28	\$26,325,713.40	\$81,918,490.83
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,030,352.61	\$2,249,645.92	\$4,049,252.64	\$7,742,971.74	\$1,086,622.68	\$1,628,777.54	\$5,531,387.18
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,483,198.60	\$184,007.91	\$643,561.66	\$3,684,740.77	\$457,134.64	\$742,751.69	\$432,713.09
Richmond County	\$6,598,702.50	\$910,896.31	\$3,710,724.76	\$480,004.47	\$1,521,483.06	\$1,977,081.43	\$255,747.32	\$421,530.61	\$1,092,818.05
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$37,489,896.00	\$7,329,090.45	\$8,040,125.90	\$27,857,665.44	\$5,446,036.71	\$4,893,139.20	\$15,592,645.47
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,395,377.25	\$1,112,182.74	\$2,330,083.50	\$6,159,715.07	\$816,012.03	\$1,080,301.98	\$2,667,319.11
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,345,509.36	\$4,239,878.39	\$7,819,459.58	\$18,204,774.17	\$2,462,427.00	\$3,871,379.74	\$11,976,326.94
Russell	\$22,564,400.37	\$3,855,908.43	\$13,647,844.87	\$2,158,776.72	\$4,925,717.21	\$5,060,647.07	\$800,478.55	\$1,504,178.12	\$4,979,437.45
Scott	\$21,146,346.02	\$2,798,479.22	\$14,131,527.01	\$2,168,155.03	\$3,961,630.65	\$4,216,339.79	\$646,899.54	\$943,139.98	\$4,161,499.14
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$15,936,709.39	\$1,817,371.73	\$4,213,501.58	\$10,223,351.99	\$1,165,838.60	\$2,231,591.89	\$5,464,433.04
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,511,121.33	\$2,789,252.62	\$5,524,314.17	\$6,588,704.20	\$992,784.83	\$1,493,750.64	\$6,817,053.55
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,146,131.36	\$1,444,947.72	\$3,331,280.65	\$4,543,504.31	\$647,057.09	\$1,089,390.09	\$4,204,333.23
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,700,655.85	\$10,374,303.78	\$12,875,687.65	\$38,453,839.79	\$6,071,960.93	\$6,334,906.69	\$30,794,618.34
Stafford	\$126,099,795.91	\$14,126,369.03	\$73,577,738.80	\$11,474,636.36	\$12,432,987.41	\$38,395,688.08	\$5,987,905.66	\$6,129,166.85	\$34,351,446.76
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67	\$153,752.83	\$739,548.21	\$5,159,278.69	\$615,011.33	\$1,429,963.77	\$336,787.50
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,468,994.81	\$670,332.52	\$1,961,405.86	\$2,131,204.29	\$319,672.68	\$641,432.18	\$1,207,172.14
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,046,533.52	\$3,645,304.78	\$7,035,923.28	\$8,754,947.81	\$1,384,783.23	\$2,115,030.61	\$8,255,991.66
Warren	\$28,132,467.39	\$3,696,217.48	\$14,781,487.58	\$1,801,937.20	\$3,204,346.22	\$9,654,762.34	\$1,176,963.77	\$1,707,914.16	\$6,008,656.83
Washington	\$37,467,250.70	\$6,014,427.66	\$20,346,831.22	\$2,621,583.02	\$5,983,132.25	\$11,105,991.82	\$1,430,949.08	\$2,648,454.02	\$7,007,774.32
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,621,958.78	\$693,462.27	\$2,226,681.31	\$3,607,985.04	\$445,040.88	\$1,097,402.57	\$1,920,604.14
Wise	\$35,927,942.06	\$4,806,877.00	\$24,159,282.80	\$3,399,085.23	\$7,362,314.99	\$6,961,782.25	\$979,486.49	\$1,751,468.28	\$8,281,662.35
Wythe	\$23,844,950.44	\$3,161,521.94	\$13,895,127.27	\$1,771,921.01	\$3,511,729.93	\$6,788,301.23	\$865,651.20	\$1,259,650.06	\$4,572,081.23
York	\$63,052,774.67	\$7,854,163.09	\$33,776,030.42	\$4,365,801.73	\$6,462,702.11	\$21,422,581.15	\$2,769,027.05	\$3,699,028.78	\$12,749,249.76
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80	\$2,375,120.78	\$5,931,284.88	\$50,266,055.19	\$9,500,483.13	\$15,687,500.98	\$5,382,612.22

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,007,380.51	\$1,334,752.52	\$2,767,104.89	\$4,471,005.82	\$745,273.22	\$1,002,219.50	\$3,004,951.32
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,223,409.80	\$640,862.08	\$1,139,633.34	\$1,421,350.69	\$215,676.38	\$252,844.32	\$1,423,124.01
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$9,299,638.17	\$1,662,338.49	\$5,860,459.35	\$9,970,440.40	\$1,782,246.42	\$3,698,576.20	\$4,442,700.76
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$6,602,580.08	\$1,202,650.99	\$1,617,120.49	\$6,319,837.58	\$1,151,149.83	\$1,082,421.76	\$2,641,900.91
Covington	\$5,922,016.98	\$559,815.46	\$3,561,574.25	\$660,432.56	\$872,380.69	\$1,800,627.27	\$333,895.29	\$282,955.85	\$1,274,573.87
Danville	\$39,095,722.92	\$6,229,143.21	\$22,888,286.11	\$3,327,789.90	\$8,579,196.72	\$9,978,293.60	\$1,450,771.13	\$3,052,626.16	\$8,941,068.39
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90	\$365,957.76	\$725,787.73	\$7,984,907.61	\$1,463,831.05	\$1,306,507.01	\$749,676.66
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$7,271,764.57	\$1,160,485.16	\$2,452,967.73	\$3,676,390.46	\$586,707.19	\$954,544.11	\$6,623,856.90
Galax	\$6,955,763.11	\$656,108.51	\$4,387,079.47	\$649,120.17	\$1,325,933.56	\$1,912,575.14	\$282,988.06	\$447,005.89	\$1,721,836.74
Hampton	\$125,498,767.49	\$18,719,128.57	\$77,934,099.70	\$9,304,482.70	\$21,417,200.30	\$28,845,539.22	\$3,443,843.22	\$7,007,661.25	\$31,287,340.35
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$8,619,520.88	\$1,114,709.57	\$2,792,462.08	\$10,241,329.16	\$1,324,448.05	\$2,635,778.24	\$3,380,806.46
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,415,049.52	\$2,443,786.20	\$4,082,453.40	\$5,170,011.01	\$876,472.99	\$1,283,640.63	\$5,900,601.03
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$25,556,789.66	\$3,611,227.29	\$8,810,381.09	\$16,346,456.22	\$2,309,788.11	\$4,602,383.75	\$9,117,704.19
Martinsville	\$15,320,862.73	\$2,102,298.45	\$8,975,405.14	\$1,215,519.14	\$2,491,776.03	\$4,243,159.13	\$574,641.60	\$962,025.46	\$3,348,553.05
Newport News	\$164,781,352.99	\$25,718,616.13	\$101,176,309.61	\$13,677,634.78	\$36,997,477.81	\$37,886,427.25	\$5,121,719.87	\$12,288,859.55	\$45,913,153.44
Norfolk	\$185,762,495.08	\$28,373,552.93	\$117,539,236.12	\$21,426,481.56	\$55,710,740.35	\$39,849,706.03	\$7,264,289.10	\$16,517,233.91	\$61,713,518.09
Norton	\$3,523,088.81	\$630,390.49	\$1,879,964.64	\$304,930.07	\$785,432.10	\$1,012,733.68	\$164,265.30	\$243,700.98	\$589,476.91
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,170,746.76	\$2,445,571.39	\$9,392,912.71	\$5,822,483.60	\$705,938.13	\$2,362,355.85	\$5,833,560.39
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,952,859.27	\$9,851,297.10	\$24,281,912.51	\$15,591,191.72	\$2,650,317.24	\$5,816,539.81	\$25,700,269.86
Radford	\$7,950,014.09	\$965,322.82	\$4,670,663.06	\$878,329.41	\$1,116,473.10	\$2,314,028.22	\$435,158.57	\$357,179.23	\$1,414,906.97
Richmond City	\$144,523,906.15	\$21,100,138.57	\$70,445,142.23	\$13,523,187.60	\$34,079,374.90	\$52,978,625.35	\$10,170,181.60	\$20,536,377.96	\$32,472,276.92
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$38,605,064.81	\$7,581,542.71	\$15,767,228.81	\$26,054,314.59	\$5,116,735.32	\$8,968,017.91	\$17,972,448.70
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,538,213.69	\$936,377.11	\$4,348,969.89	\$5,308,094.58	\$659,357.57	\$1,692,466.74	\$2,864,891.57
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,605,582.05	\$4,847,872.88	\$11,645,824.01	\$19,364,262.95	\$2,311,886.21	\$5,028,266.34	\$16,083,239.05
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,888,802.75	\$40,040,187.80	\$53,637,012.20	\$117,919,475.65	\$21,769,302.48	\$26,497,733.55	\$92,566,835.49
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,473,637.26	\$1,365,833.63	\$2,422,057.81	\$5,040,935.72	\$812,529.42	\$1,186,643.05	\$3,614,525.15
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22	\$123,410.16	\$1,768,723.53	\$2,499,180.87	\$493,640.62	\$927,969.79	\$169,246.37
Winchester	\$18,997,385.43	\$2,416,297.51	\$7,339,467.51	\$1,450,857.48	\$2,523,308.53	\$9,241,620.41	\$1,826,872.87	\$2,391,087.48	\$3,335,040.59
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91	\$532,712.24	\$581,270.82	\$11,400,491.66	\$2,130,848.95	\$1,739,279.12	\$1,131,022.53
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,383,043.26	\$541,774.83	\$1,902,029.96	\$1,854,388.45	\$229,215.39	\$641,356.78	\$926,982.73
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$116,650,040.62	\$20,460,118.43	\$29,184,288.52	\$63,282,152.22	\$11,099,527.46	\$13,837,844.08	\$52,631,549.65
Lexington	\$3,669,130.57	\$380,387.43	\$1,833,142.01	\$118,531.63	\$542,856.44	\$1,455,601.14	\$94,119.70	\$240,313.22	\$266,193.78
Emporia	\$6,560,768.05	\$689,601.74	\$3,934,268.55	\$355,510.97	\$894,683.67	\$1,936,897.77	\$175,023.23	\$382,922.01	\$1,059,458.49
Salem	\$19,823,959.63	\$2,745,248.90	\$9,615,314.14	\$1,866,347.03	\$2,629,064.54	\$7,463,396.59	\$1,448,656.57	\$1,555,243.84	\$3,938,681.23
Bedford City	\$4,978,211.24	\$602,280.10	\$2,906,055.87	\$424,885.46	\$575,900.43	\$1,469,875.27	\$214,905.93	\$205,746.05	\$748,997.24
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,321,158.55	\$1,175,262.80	\$1,370,194.71	\$3,795,085.83	\$609,223.68	\$533,723.89	\$2,935,739.05
Manassas	\$37,494,343.76	\$4,351,727.89	\$19,308,909.22	\$3,748,613.30	\$4,929,736.09	\$13,833,706.65	\$2,685,662.67	\$3,105,552.97	\$9,120,135.38
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,434,815.04	\$1,229,340.47	\$2,277,300.93	\$3,626,930.09	\$528,610.52	\$825,230.12	\$3,623,048.85
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,734,909.12	\$198,742.73	\$651,832.97	\$750,634.03	\$85,988.98	\$168,236.21	\$256,319.22
West Point	\$4,800,300.86	\$374,406.50	\$3,008,722.99	\$445,786.59	\$695,806.73	\$1,417,171.38	\$209,974.80	\$192,288.41	\$912,902.47
<u>Combined Divisions</u>									
Bedford City/County	\$65,590,356.32	\$6,831,423.30	\$30,797,585.27	\$4,800,779.64	\$7,050,650.66	\$20,033,258.26	\$3,127,309.85	\$3,804,564.80	\$11,559,102.58
Emporia/Greensville	\$13,906,901.45	\$1,459,348.00	\$8,397,416.32	\$810,645.85	\$3,096,612.88	\$2,951,379.73	\$288,111.56	\$757,504.71	\$2,479,280.45
Fairfax City/County	\$1,099,794,231.25	\$115,061,216.52	\$239,301,384.84	\$45,207,698.45	\$51,407,883.77	\$588,967,797.21	\$111,256,134.23	\$111,642,894.25	\$108,793,438.89
Lexington/Rockbridge	\$22,438,658.95	\$2,453,977.40	\$10,228,519.26	\$1,230,714.37	\$2,872,939.94	\$7,615,316.20	\$910,131.73	\$1,320,615.20	\$2,933,512.89
Wmsburg/James City	\$51,409,183.18	\$6,405,580.77	\$13,007,697.05	\$2,578,530.49	\$4,552,411.55	\$24,551,489.92	\$4,865,884.95	\$5,900,153.24	\$5,070,620.37

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 11 -- Meeting SOQ Costs (with Combined Local Share Adjustment)

Division-Level FY 2003 Cost Summary and Impacts

Division	State				Local			Difference in State Cost From FY 02	
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ		Non-SOQ Cost
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,701,331.43		\$5,016,888.79	\$7,834,345.76		\$1,731,834.23	\$2,290,037.95
Albemarle	\$68,710,906.26	\$8,994,727.29	\$23,528,174.52		\$5,876,777.97	\$36,188,004.46		\$6,448,340.93	\$5,318,211.82
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,028,453.53		\$2,360,387.45	\$4,648,949.18		\$712,037.51	\$755,304.30
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,650,787.40		\$1,312,986.63	\$3,024,047.42		\$442,504.77	\$757,301.87
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,118,460.80		\$2,748,029.15	\$7,072,146.57		\$902,480.35	\$2,154,973.46
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,812,823.04		\$2,371,059.18	\$3,515,034.06		\$498,763.45	\$930,421.54
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21		\$7,067,233.52	\$75,410,744.82		\$18,738,706.90	\$2,750,768.21
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,831,748.79		\$5,494,869.97	\$17,775,769.40		\$2,181,574.96	\$4,326,098.90
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58		\$711,666.45	\$3,313,846.31		\$909,484.80	\$134,548.58
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,509,516.62		\$4,774,356.37	\$18,254,949.13		\$2,246,135.00	\$3,351,804.53
Bland	\$5,930,768.88	\$715,319.76	\$3,764,511.18		\$909,638.84	\$1,450,937.95		\$180,430.24	\$530,247.86
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,294,643.52		\$2,234,232.34	\$9,710,449.96		\$978,386.96	\$1,883,732.61
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,527,017.70		\$2,832,774.29	\$3,307,843.79		\$823,718.78	\$1,102,161.43
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,855,113.64		\$4,235,012.73	\$4,727,388.56		\$995,831.02	\$1,258,827.57
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,413,638.63		\$2,447,784.15	\$3,428,978.87		\$640,112.07	\$1,553,912.95
Campbell	\$45,036,428.70	\$6,145,410.12	\$26,834,802.82		\$4,796,401.19	\$12,056,215.76		\$1,588,558.14	\$3,712,812.39
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,852,403.46		\$2,712,032.81	\$5,529,035.84		\$965,386.92	\$1,297,331.98
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,377,324.07		\$3,003,108.98	\$5,592,222.26		\$925,319.95	\$1,872,885.28
Charles City	\$5,500,875.41	\$868,431.68	\$2,744,722.91		\$872,093.54	\$1,887,720.82		\$331,668.69	\$192,601.16
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,387,304.27		\$3,590,643.35	\$2,726,123.94		\$605,574.38	\$1,343,048.78
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$133,150,562.01		\$18,808,906.05	\$93,334,489.89		\$9,610,651.68	\$20,429,768.15
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,653,699.10		\$1,005,988.98	\$4,949,476.92		\$648,347.16	\$811,848.26
Craig	\$4,162,799.55	\$564,002.12	\$2,353,973.40		\$768,773.14	\$1,244,824.03		\$196,248.69	\$190,739.90
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,587,261.03		\$3,460,412.94	\$10,096,148.15		\$1,505,311.30	\$2,374,717.25
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,439,985.77		\$1,357,795.86	\$2,222,657.94		\$490,196.86	\$862,604.42
Dickenson	\$13,844,840.60	\$1,955,765.56	\$9,142,698.71		\$2,633,391.23	\$2,746,376.34		\$518,834.35	\$1,022,034.99
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$14,988,386.90		\$2,857,483.68	\$6,368,676.22		\$924,890.13	\$2,352,992.75
Essex	\$9,327,371.17	\$1,208,746.85	\$4,604,071.85		\$6,800,968.35	\$3,514,552.47		\$804,258.55	\$818,432.39
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$234,509,054.69		\$43,244,428.37	\$549,330,602.87		\$73,294,699.22	\$53,463,038.34
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,350,504.53		\$3,379,621.51	\$28,944,610.24		\$3,571,857.94	\$3,024,714.10
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,998,015.73		\$1,368,745.69	\$3,733,491.29		\$447,641.88	\$1,129,039.79
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,228,137.43		\$2,375,596.60	\$5,740,455.32		\$1,015,965.73	\$1,486,558.70
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,439,199.01		\$4,195,847.23	\$13,034,759.41		\$1,815,041.78	\$3,140,246.57
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,806,693.65		\$5,090,127.34	\$18,722,602.42		\$2,312,944.83	\$5,412,956.81
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97		\$1,650,363.93	\$3,799,124.10		\$484,849.33	\$1,096,160.51
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,517,131.49		\$3,668,246.41	\$9,358,636.36		\$1,317,389.02	\$2,732,142.40
Goochland	\$11,574,136.94	\$1,595,115.21	\$2,629,472.23		\$952,360.09	\$7,349,549.50		\$1,424,382.75	\$954,914.54
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,494,496.22		\$1,940,651.95	\$3,441,005.00		\$488,906.30	\$1,198,022.94
Greene	\$15,294,298.06	\$1,736,265.26	\$9,077,102.95		\$2,290,854.32	\$4,480,929.84		\$809,544.06	\$1,456,388.96
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,455,761.58		\$1,918,682.59	\$2,114,212.64		\$397,299.26	\$878,215.17
Halifax	\$35,645,982.22	\$4,653,166.98	\$19,444,892.28		\$3,888,318.97	\$11,547,922.96		\$1,409,750.76	\$2,887,653.44
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,905,428.26		\$6,269,173.81	\$36,158,302.44		\$3,367,138.62	\$7,888,072.24
Henrico	\$231,976,979.40	\$31,055,403.92	\$99,034,244.55		\$18,704,771.43	\$101,887,330.93		\$13,707,405.69	\$20,667,666.52
Henry	\$46,816,618.01	\$6,812,882.41	\$27,610,578.32		\$5,662,276.08	\$12,393,157.29		\$1,813,401.12	\$3,460,358.97
Highland	\$2,389,551.54	\$253,591.62	\$1,018,212.09		\$586,898.00	\$1,117,747.83		\$272,336.32	\$202,230.57
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,059,803.66		\$3,162,384.42	\$8,425,089.45		\$1,448,402.42	\$2,036,141.04

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$39,636,541.19	\$5,946,843.10	\$13,064,864.92		\$2,331,551.23	\$20,624,833.17		\$3,251,674.11	\$2,676,079.96
King George	\$15,266,186.87	\$2,109,475.57	\$8,426,873.59		\$1,606,815.16	\$4,729,837.71		\$645,629.31	\$757,615.00
King And Queen	\$6,596,343.26	\$635,175.24	\$3,569,547.41		\$1,037,474.85	\$2,391,620.61		\$460,541.04	\$452,609.15
King William	\$10,551,040.90	\$1,258,986.70	\$5,855,852.56		\$1,424,550.03	\$3,436,201.64		\$611,339.05	\$849,766.28
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,613,772.08		\$1,055,460.40	\$3,643,762.23		\$898,632.33	\$688,571.20
Lee	\$22,681,036.22	\$2,700,391.89	\$16,198,308.35		\$5,263,013.97	\$3,782,335.97		\$730,715.77	\$2,084,818.05
Loudoun	\$211,306,556.73	\$20,392,594.03	\$64,414,371.02		\$8,724,151.95	\$126,499,591.69		\$11,510,079.05	\$15,987,960.36
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,934,596.26		\$1,928,566.13	\$11,537,956.37		\$2,214,976.25	\$1,567,662.06
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,917,763.51		\$1,706,607.61	\$2,237,561.41		\$386,820.82	\$1,052,947.69
Madison	\$11,260,154.86	\$1,379,203.48	\$5,964,142.25		\$1,160,392.71	\$3,916,809.13		\$433,635.07	\$1,279,468.95
Mathews	\$7,520,044.46	\$908,503.94	\$3,488,909.93		\$1,030,254.38	\$3,122,630.59		\$520,078.20	\$658,055.24
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$17,082,763.62		\$3,545,063.98	\$8,232,535.16		\$1,269,304.10	\$2,419,821.86
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,254,252.37		\$1,100,979.82	\$3,751,673.08		\$646,657.98	\$798,369.24
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,538,225.71		\$5,234,714.63	\$16,031,914.99		\$2,249,191.47	\$4,336,694.52
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,925,045.38		\$1,396,998.28	\$4,728,120.79		\$879,995.77	\$737,379.38
New Kent	\$13,866,190.81	\$1,726,695.77	\$6,934,079.57		\$1,069,495.86	\$5,205,415.47		\$494,699.72	\$1,289,222.41
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,982,569.16		\$2,265,807.86	\$3,123,913.92		\$703,594.21	\$1,354,009.97
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,825,373.79		\$1,105,979.00	\$3,904,911.56		\$911,514.53	\$697,789.07
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,490,520.15		\$2,496,440.47	\$3,286,162.88		\$628,724.97	\$1,117,551.11
Orange	\$22,953,838.39	\$2,774,555.48	\$11,554,657.39		\$2,200,138.10	\$8,624,625.52		\$1,101,231.83	\$1,728,812.30
Page	\$19,092,194.74	\$2,580,175.11	\$11,419,712.78		\$2,468,042.38	\$5,092,306.85		\$809,056.59	\$1,554,516.90
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,474,213.02		\$2,245,269.65	\$3,647,390.50		\$582,669.79	\$921,573.59
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,082,345.92		\$5,883,637.75	\$12,726,457.35		\$1,736,349.59	\$4,569,022.62
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,421,844.50		\$1,603,557.73	\$7,299,367.03		\$729,500.53	\$1,445,331.78
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,486,917.10		\$2,433,673.05	\$3,843,341.65		\$796,715.60	\$1,380,950.59
Prince George	\$31,571,755.64	\$3,847,535.12	\$19,900,445.49		\$5,133,596.42	\$7,823,775.03		\$967,954.92	\$2,935,112.22
Prince William	\$312,760,006.92	\$35,908,334.12	\$164,809,800.82		\$30,914,995.07	\$112,041,871.98		\$17,330,990.54	\$28,150,077.45
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,642,586.59		\$3,185,880.08	\$7,576,333.69		\$1,119,865.72	\$2,030,602.69
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,647,514.65		\$676,515.95	\$3,392,297.68		\$683,457.12	\$445,975.51
Richmond County	\$6,503,494.51	\$910,896.31	\$3,713,485.20		\$1,424,260.32	\$1,879,113.00		\$341,780.69	\$518,351.29
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$35,824,286.98		\$5,916,044.83	\$27,840,697.88		\$2,997,952.64	\$4,473,864.93
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,400,755.24		\$1,982,643.26	\$5,866,831.78		\$723,357.57	\$1,213,074.11
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,233,465.64		\$5,618,748.21	\$17,809,543.48		\$2,342,658.39	\$4,423,693.45
Russell	\$22,318,675.76	\$3,855,908.43	\$13,488,897.82		\$3,851,362.24	\$4,973,869.52		\$1,042,130.74	\$1,587,358.70
Scott	\$20,802,405.38	\$2,798,479.22	\$13,830,616.07		\$3,329,805.53	\$4,173,310.08		\$722,520.80	\$1,060,608.06
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,665,800.68		\$3,339,486.47	\$9,761,566.11		\$1,483,994.45	\$2,502,137.49
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,109,147.69		\$4,488,287.99	\$6,462,287.44		\$1,055,583.80	\$2,589,801.10
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,815,188.03		\$2,838,998.49	\$4,430,367.89		\$832,686.70	\$1,936,160.02
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,555,429.94		\$8,984,506.01	\$35,719,269.71		\$3,425,961.81	\$12,383,907.01
Stafford	\$117,943,383.85	\$14,126,369.03	\$67,564,113.25		\$7,804,995.33	\$36,252,901.58		\$3,176,021.03	\$12,235,192.76
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58		\$727,596.21	\$5,107,746.30		\$1,382,155.77	\$158,199.58
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,502,458.16		\$1,819,928.12	\$2,114,911.27		\$555,772.72	\$428,825.23
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,349,417.49		\$5,668,936.44	\$8,741,590.60		\$1,477,767.63	\$3,546,584.02
Warren	\$27,149,411.35	\$3,696,217.48	\$14,193,872.93		\$2,389,147.83	\$9,259,320.94		\$1,038,945.42	\$2,803,906.61
Washington	\$37,011,025.90	\$6,014,427.66	\$20,116,792.25		\$4,714,913.29	\$10,879,805.98		\$1,778,293.05	\$2,887,933.38
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,640,852.44		\$1,810,338.36	\$3,483,787.55		\$768,783.24	\$829,692.58
Wise	\$35,346,570.93	\$4,806,877.00	\$23,698,802.49		\$5,922,302.15	\$6,840,891.44		\$1,261,331.53	\$2,982,083.96
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,709,646.43		\$2,882,592.76	\$6,514,053.87		\$848,023.42	\$1,985,542.22
York	\$61,480,290.35	\$7,854,163.09	\$32,974,705.65		\$4,585,198.40	\$20,651,421.61		\$2,136,131.30	\$5,704,619.55
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78		\$5,404,506.24	\$48,195,151.13		\$12,292,978.08	\$1,962,986.78

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,954,359.28		\$2,538,624.05	\$4,161,953.41		\$782,552.03	\$1,388,696.74
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,090,637.07		\$1,067,717.51	\$1,404,576.62		\$228,027.29	\$577,573.38
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$10,136,785.51		\$5,428,625.18	\$8,777,199.82		\$2,501,085.40	\$3,185,675.44
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,777,968.41		\$1,408,150.34	\$5,699,560.54		\$707,987.97	\$1,405,668.10
Covington	\$5,721,820.86	\$559,815.46	\$3,493,129.05		\$838,049.23	\$1,668,876.34		\$246,838.27	\$511,364.66
Danville	\$38,506,300.92	\$6,229,143.21	\$22,713,435.88		\$6,554,647.71	\$9,563,721.83		\$1,964,979.23	\$3,413,879.26
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,896,715.98		\$720,595.73	\$7,586,863.92		\$1,285,739.01	\$279,015.98
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$4,193,516.34		\$1,532,463.25	\$6,409,559.10		\$1,422,811.49	\$1,464,619.04
Galax	\$6,708,842.33	\$656,108.51	\$4,181,833.80		\$1,177,140.87	\$1,870,900.02		\$382,204.42	\$718,678.23
Hampton	\$123,286,114.09	\$18,719,128.57	\$76,742,589.03		\$15,533,312.25	\$27,824,396.48		\$4,352,076.67	\$14,907,458.92
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$9,305,699.33		\$2,541,094.35	\$9,015,347.02		\$1,789,492.42	\$2,700,907.61
Hopewell	\$21,751,844.66	\$2,673,477.69	\$14,098,614.04		\$3,201,517.92	\$4,979,752.93		\$899,272.12	\$2,259,443.88
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,950,757.29		\$7,104,694.00	\$15,247,460.35		\$3,002,793.14	\$4,194,757.43
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,850,712.10		\$2,105,899.87	\$3,961,552.09		\$696,688.99	\$1,622,464.71
Newport News	\$161,822,793.76	\$25,718,616.13	\$99,315,338.18		\$25,722,362.09	\$36,788,839.44		\$7,448,339.11	\$19,099,431.52
Norfolk	\$182,788,801.74	\$28,373,552.93	\$116,295,171.72		\$43,208,747.61	\$38,120,077.10		\$11,359,398.11	\$26,540,979.40
Norton	\$3,555,729.68	\$630,390.49	\$1,992,448.52		\$794,770.35	\$932,890.67		\$216,186.62	\$406,368.97
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,121,718.93		\$7,485,082.93	\$5,788,297.72		\$1,742,768.51	\$1,431,131.38
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$57,445,942.04		\$18,399,540.41	\$15,631,535.53		\$4,091,098.05	\$9,459,683.42
Radford	\$7,886,017.61	\$965,322.82	\$4,622,332.05		\$1,002,853.58	\$2,298,362.74		\$287,576.21	\$374,627.04
Richmond City	\$142,613,462.72	\$21,100,138.57	\$72,838,878.93		\$29,183,742.00	\$48,674,445.23		\$14,218,703.85	\$16,447,193.11
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$39,248,542.14		\$13,051,888.96	\$23,786,681.34		\$6,060,395.43	\$8,319,043.48
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,608,253.31		\$3,950,751.48	\$4,950,765.03		\$1,250,128.70	\$1,600,335.67
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,432,964.21		\$8,835,596.83	\$18,487,895.11		\$3,446,933.29	\$6,252,521.15
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,185,843.33		\$37,746,901.89	\$115,666,201.37		\$15,975,715.21	\$31,933,577.97
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,344,938.01		\$1,813,944.58	\$4,780,161.09		\$735,531.20	\$1,511,879.05
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48		\$1,761,963.53	\$2,479,993.93		\$900,929.79	\$34,279.48
Winchester	\$18,649,182.25	\$2,416,297.51	\$8,121,678.61		\$2,367,319.94	\$8,111,206.13		\$1,642,919.03	\$2,510,405.62
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97		\$558,923.45	\$10,979,451.87		\$1,630,023.49	\$470,702.97
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,538,030.37		\$1,792,984.06	\$1,901,632.42		\$582,890.95	\$431,149.11
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$113,154,792.02		\$21,286,437.76	\$59,944,170.84		\$8,345,538.83	\$20,778,331.87
Lexington	\$3,501,347.76	\$380,387.43	\$1,812,639.78		\$545,075.72	\$1,308,320.55		\$220,042.76	\$129,379.20
Emporia	\$6,359,421.41	\$689,601.74	\$3,922,381.25		\$860,679.44	\$1,747,438.42		\$324,882.99	\$658,055.98
Salem	\$19,454,941.74	\$2,745,248.90	\$9,619,770.16		\$2,233,533.44	\$7,089,922.67		\$1,084,285.29	\$1,681,259.13
Bedford City	\$4,863,689.54	\$602,280.10	\$2,890,940.17		\$584,659.49	\$1,370,469.28		\$196,986.99	\$317,755.14
Poquoson	\$12,383,831.32	\$1,558,033.42	\$6,988,052.54		\$1,051,974.65	\$3,837,745.35		\$346,845.46	\$1,109,150.18
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,262,297.40		\$3,919,843.73	\$13,310,280.07		\$2,225,894.97	\$3,315,017.91
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,813,107.77		\$1,922,520.92	\$3,359,598.95		\$639,347.03	\$1,417,221.11
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,772,972.03		\$654,952.58	\$746,885.89		\$165,116.60	\$98,759.01
West Point	\$4,655,104.23	\$374,406.50	\$2,902,741.14		\$687,066.60	\$1,377,956.60		\$188,721.52	\$352,393.89
<u>Combined Divisions</u>									
Bedford City/County	\$55,857,298.51	\$6,831,423.30	\$29,400,456.79		\$5,359,015.86	\$19,625,418.41		\$2,443,121.99	\$3,669,559.67
Emporia/Greensville	\$12,549,180.14	\$1,459,348.00	\$8,228,733.61		\$2,573,635.17	\$2,861,098.53		\$562,415.86	\$976,974.18
Fairfax City/County	\$912,625,188.92	\$115,061,216.52	\$237,253,917.66		\$43,803,351.82	\$560,310,054.74		\$74,924,722.70	\$53,933,741.30
Lexington/Rockbridge	\$19,842,524.74	\$2,453,977.40	\$10,213,395.01		\$2,527,718.98	\$7,175,152.33		\$943,400.34	\$1,342,453.31
Wmsburg/James City	\$43,195,271.27	\$6,405,580.77	\$13,684,863.40		\$4,093,514.76	\$23,104,827.09		\$4,152,603.90	\$2,710,359.44

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 11 -- Meeting SOQ Costs (with Combined Local Share Adjustment)

Division-Level FY 2004 Cost Summary and Impacts

Division	State					Local			Difference in
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	State Cost From FY 02
Accomack	\$30,319,470.64	\$4,195,625.50	\$18,109,049.45		\$5,016,888.79	\$8,014,795.69		\$1,731,834.23	\$2,697,755.98
Albemarle	\$71,049,526.86	\$8,994,727.29	\$24,449,591.03		\$5,876,777.97	\$37,605,208.54		\$6,448,340.93	\$6,239,628.33
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,238,682.25		\$2,360,387.45	\$4,757,200.57		\$712,037.51	\$965,533.02
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,794,447.23		\$1,312,986.63	\$3,100,927.70		\$442,504.77	\$900,961.70
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,540,193.47		\$2,748,029.15	\$7,269,425.60		\$902,480.35	\$2,576,706.14
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,958,983.72		\$2,371,059.18	\$3,580,792.59		\$498,763.45	\$1,076,582.22
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72		\$7,067,233.52	\$78,102,902.88		\$18,738,706.90	\$3,423,807.72
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,548,411.31		\$5,494,869.97	\$18,188,954.78		\$2,181,574.96	\$5,042,761.42
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99		\$711,666.45	\$3,363,311.96		\$909,484.80	\$146,914.99
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,510,599.12		\$4,774,356.37	\$18,944,313.27		\$2,246,135.00	\$4,352,887.02
Bland	\$6,056,557.79	\$715,319.76	\$3,855,305.61		\$909,638.84	\$1,485,932.42		\$180,430.24	\$621,042.29
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,732,950.24		\$2,234,232.34	\$10,030,590.58		\$978,386.96	\$2,322,039.34
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,660,592.32		\$2,832,774.29	\$3,359,660.73		\$823,718.78	\$1,235,736.05
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,579,681.13		\$4,235,012.73	\$4,633,410.51		\$995,831.02	\$983,395.06
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,668,147.68		\$2,447,784.15	\$3,521,685.44		\$640,112.07	\$1,808,422.01
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,756,936.44		\$4,796,401.19	\$12,470,507.68		\$1,588,558.14	\$4,634,946.01
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,124,479.52		\$2,712,032.81	\$5,655,956.79		\$965,386.92	\$1,569,408.04
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,735,817.35		\$3,003,108.98	\$5,742,085.87		\$925,319.95	\$2,231,378.56
Charles City	\$5,547,980.17	\$868,431.68	\$2,772,632.48		\$872,093.54	\$1,906,916.01		\$331,668.69	\$220,510.72
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,569,328.90		\$3,590,643.35	\$2,785,287.37		\$605,574.38	\$1,525,073.41
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$137,648,888.51		\$18,808,906.05	\$96,487,679.80		\$9,610,651.68	\$24,928,094.64
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,811,467.12		\$1,005,988.98	\$5,117,272.29		\$648,347.16	\$969,616.28
Craig	\$4,242,113.87	\$564,002.12	\$2,405,852.90		\$768,773.14	\$1,272,258.86		\$196,248.69	\$242,619.39
Culpeper	\$30,793,256.16	\$4,206,391.18	\$16,135,568.36		\$3,460,412.94	\$10,451,296.62		\$1,505,311.30	\$2,923,024.57
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,667,932.03		\$1,357,795.86	\$2,336,767.89		\$490,196.86	\$1,090,550.67
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,974,262.53		\$2,633,391.23	\$2,695,779.77		\$518,834.35	\$853,598.81
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,564,305.94		\$2,857,483.68	\$6,613,388.47		\$924,890.13	\$2,928,911.79
Essex	\$9,591,619.59	\$1,208,746.85	\$4,753,927.13		\$6,800,968.35	\$3,628,945.61		\$804,258.55	\$968,287.67
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$243,537,977.33		\$43,244,428.37	\$570,480,590.14		\$73,294,699.22	\$62,491,960.98
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,085,572.23		\$3,379,621.51	\$30,104,046.92		\$3,571,857.94	\$3,759,781.80
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,260,366.85		\$1,368,745.69	\$3,873,457.49		\$447,641.88	\$1,391,390.91
Fluvanna	\$17,873,608.51	\$2,062,824.28	\$9,747,348.48		\$2,375,596.60	\$6,063,435.75		\$1,015,965.73	\$2,005,769.75
Franklin County	\$39,572,862.81	\$5,049,104.84	\$21,080,206.61		\$4,195,847.23	\$13,443,551.35		\$1,815,041.78	\$3,781,254.17
Frederick	\$57,884,042.82	\$7,427,124.37	\$30,990,639.31		\$5,090,127.34	\$19,466,279.14		\$2,312,944.83	\$6,596,902.47
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64		\$1,650,363.93	\$3,881,855.33		\$484,849.33	\$1,273,345.19
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,790,835.87		\$3,668,246.41	\$9,489,880.02		\$1,317,389.02	\$3,005,846.77
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,721,517.80		\$952,360.09	\$7,606,823.01		\$1,424,382.75	\$1,046,960.12
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,754,178.76		\$1,940,651.95	\$3,546,198.87		\$488,906.30	\$1,457,705.48
Greene	\$15,771,187.45	\$1,736,265.26	\$9,396,380.40		\$2,290,854.32	\$4,638,541.78		\$809,544.06	\$1,775,666.41
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,676,688.41		\$1,918,682.59	\$2,186,564.49		\$397,299.26	\$1,099,142.00
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,851,377.64		\$3,888,318.97	\$11,789,326.28		\$1,409,750.76	\$3,294,138.81
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,999,033.93		\$6,269,173.81	\$38,008,942.58		\$3,367,138.62	\$9,981,677.92
Henrico	\$241,632,203.64	\$31,055,403.92	\$103,793,304.58		\$18,704,771.43	\$106,783,495.14		\$13,707,405.69	\$25,426,726.54
Henry	\$47,218,568.24	\$6,812,882.41	\$27,888,004.36		\$5,662,276.08	\$12,517,681.47		\$1,813,401.12	\$3,737,785.01
Highland	\$2,396,798.01	\$253,591.62	\$1,021,666.49		\$586,898.00	\$1,121,539.91		\$272,336.32	\$205,684.96
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,426,373.15		\$3,162,384.42	\$8,644,749.75		\$1,448,402.42	\$2,402,710.53

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$40,382,053.98	\$5,946,843.10	\$13,353,974.78		\$2,331,551.23	\$21,081,236.10		\$3,251,674.11	\$2,965,189.82
King George	\$15,516,307.77	\$2,109,475.57	\$8,587,076.02		\$1,606,815.16	\$4,819,756.17		\$645,629.31	\$917,817.43
King And Queen	\$6,810,226.27	\$635,175.24	\$3,697,620.56		\$1,037,474.85	\$2,477,430.47		\$460,541.04	\$580,682.29
King William	\$10,891,236.74	\$1,258,986.70	\$6,070,243.97		\$1,424,550.03	\$3,562,006.06		\$611,339.05	\$1,064,157.70
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,627,076.73		\$1,055,460.40	\$3,662,309.75		\$898,632.33	\$701,875.85
Lee	\$22,813,666.15	\$2,700,391.89	\$16,305,831.44		\$5,263,013.97	\$3,807,442.82		\$730,715.77	\$2,192,341.14
Loudoun	\$234,178,767.75	\$20,392,594.03	\$72,131,455.01		\$8,724,151.95	\$141,654,718.71		\$11,510,079.05	\$23,705,044.35
Louisa	\$22,196,297.64	\$3,244,058.83	\$7,114,670.45		\$1,928,566.13	\$11,837,568.36		\$2,214,976.25	\$1,747,736.25
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,012,949.03		\$1,706,607.61	\$2,268,349.32		\$386,820.82	\$1,148,133.22
Madison	\$11,540,876.75	\$1,379,203.48	\$6,133,585.99		\$1,160,392.71	\$4,028,087.28		\$433,635.07	\$1,448,912.68
Mathews	\$7,660,737.42	\$908,503.94	\$3,563,153.61		\$1,030,254.38	\$3,189,079.87		\$520,078.20	\$732,298.91
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,519,780.48		\$3,545,063.98	\$8,443,142.58		\$1,269,304.10	\$2,856,838.73
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,298,152.45		\$3,298,979.82	\$3,802,283.40		\$646,657.98	\$842,269.33
Montgomery	\$51,445,771.73	\$7,832,033.63	\$27,188,804.33		\$5,234,714.63	\$16,424,933.77		\$2,249,191.47	\$4,987,273.13
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,991,448.00		\$1,396,998.28	\$4,791,868.34		\$879,995.77	\$803,782.00
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,156,115.50		\$1,069,495.86	\$5,372,097.91		\$494,699.72	\$1,511,258.34
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,983,195.68		\$2,265,807.86	\$3,124,194.22		\$703,594.21	\$1,354,636.50
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,875,776.83		\$1,105,979.00	\$3,974,572.93		\$911,514.53	\$748,192.10
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,785,530.32		\$2,496,440.47	\$3,388,312.33		\$628,724.97	\$1,412,561.27
Orange	\$23,844,455.33	\$2,774,555.48	\$12,064,624.65		\$2,200,138.10	\$9,005,275.20		\$1,101,231.83	\$2,238,779.56
Page	\$19,459,606.33	\$2,580,175.11	\$11,673,814.63		\$2,468,042.38	\$5,205,616.59		\$809,056.59	\$1,808,618.75
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,532,546.53		\$2,245,269.65	\$3,672,497.85		\$582,669.79	\$979,907.10
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$31,746,260.96		\$5,883,637.75	\$12,998,292.89		\$1,736,349.59	\$5,232,937.66
Powhatan	\$21,228,232.95	\$2,550,868.53	\$10,984,158.01		\$1,603,557.73	\$7,693,206.40		\$729,500.53	\$2,007,645.29
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,694,567.82		\$2,433,673.05	\$3,377,377.29		\$796,715.60	\$1,588,601.31
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,371,715.02		\$5,133,596.42	\$8,009,052.63		\$967,954.92	\$3,406,381.75
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,509,856.07		\$30,914,995.07	\$118,636,214.94		\$17,330,990.54	\$37,850,132.70
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,016,088.61		\$3,185,880.08	\$7,757,235.73		\$1,119,865.72	\$2,404,104.71
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,689,399.38		\$676,515.95	\$3,478,539.99		\$683,457.12	\$487,860.24
Richmond County	\$6,598,702.50	\$910,896.31	\$3,776,703.31		\$1,424,260.32	\$1,911,102.88		\$341,780.69	\$581,569.40
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$36,771,072.83		\$5,916,044.83	\$28,576,488.62		\$2,997,952.64	\$5,420,650.77
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,570,038.36		\$1,982,643.26	\$5,985,053.96		\$723,357.57	\$1,382,357.23
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,181,993.43		\$5,618,748.21	\$18,368,290.11		\$2,342,658.39	\$5,372,221.24
Russell	\$22,564,400.37	\$3,855,908.43	\$13,668,424.21		\$3,851,362.24	\$5,040,067.73		\$1,042,130.74	\$1,766,885.10
Scott	\$21,146,346.02	\$2,798,479.22	\$14,094,831.27		\$3,329,805.53	\$4,253,035.52		\$722,520.80	\$1,324,823.26
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$16,117,213.82		\$3,339,486.47	\$10,042,847.56		\$1,483,994.45	\$2,953,550.62
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,498,571.42		\$4,488,287.99	\$6,601,254.12		\$1,055,583.80	\$2,979,224.83
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,121,158.98		\$2,838,998.49	\$4,568,476.69		\$832,686.70	\$2,242,130.96
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,908,964.84		\$8,984,506.01	\$38,245,530.80		\$3,425,961.81	\$16,737,441.91
Stafford	\$126,099,795.91	\$14,126,369.03	\$72,872,306.21		\$7,804,995.33	\$39,101,120.67		\$3,176,021.03	\$17,543,385.73
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67		\$727,596.21	\$5,159,278.69		\$1,382,155.77	\$171,082.67
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,490,775.47		\$1,819,928.12	\$2,109,423.63		\$555,772.72	\$417,142.54
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,138,757.81		\$5,668,936.44	\$8,662,723.51		\$1,477,767.63	\$3,335,924.34
Warren	\$28,132,467.39	\$3,696,217.48	\$14,788,818.45		\$2,389,147.83	\$9,647,431.47		\$1,038,945.42	\$3,398,852.13
Washington	\$37,467,250.70	\$6,014,427.66	\$20,412,882.15		\$4,714,913.29	\$11,039,940.89		\$1,778,293.05	\$3,184,023.28
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,705,951.27		\$1,810,338.36	\$3,523,992.55		\$768,783.24	\$894,791.41
Wise	\$35,927,942.06	\$4,806,877.00	\$24,149,946.48		\$5,922,302.15	\$6,971,118.57		\$1,261,331.53	\$3,433,227.96
Wythe	\$23,844,950.44	\$3,161,521.94	\$14,021,296.18		\$2,882,592.76	\$6,662,132.32		\$848,023.42	\$2,297,191.97
York	\$63,052,774.67	\$7,854,163.09	\$33,941,626.26		\$4,585,198.40	\$21,256,985.32		\$2,136,131.30	\$6,671,540.15
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80		\$5,404,506.24	\$50,266,055.19		\$12,292,978.08	\$2,480,712.80

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,192,060.62		\$2,538,624.05	\$4,286,325.70		\$782,552.03	\$1,626,398.08
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,201,959.71		\$1,067,717.51	\$1,442,800.78		\$228,027.29	\$688,896.02
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$10,327,630.58		\$5,428,625.18	\$8,942,448.00		\$2,501,085.40	\$3,376,520.51
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$7,019,638.19		\$1,408,150.34	\$5,902,779.47		\$707,987.97	\$1,647,337.87
Covington	\$5,922,016.98	\$559,815.46	\$3,628,601.77		\$838,049.23	\$1,733,599.75		\$246,838.27	\$646,837.37
Danville	\$39,095,722.92	\$6,229,143.21	\$23,128,212.14		\$6,554,647.71	\$9,738,367.57		\$1,964,979.23	\$3,828,655.52
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90		\$1,996,226.90	\$7,984,907.61		\$1,285,739.01	\$378,526.90
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$4,329,995.31		\$1,532,463.25	\$6,618,159.71		\$1,422,811.49	\$1,601,098.01
Galax	\$6,955,763.11	\$656,108.51	\$4,352,431.37		\$1,177,140.87	\$1,947,223.24		\$382,204.42	\$889,275.79
Hampton	\$125,498,767.49	\$18,719,128.57	\$78,366,473.95		\$15,533,312.25	\$28,413,164.97		\$4,352,076.67	\$16,531,343.85
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$9,579,878.58		\$2,541,094.35	\$9,280,971.46		\$1,789,492.42	\$2,975,086.86
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,473,052.64		\$3,201,517.92	\$5,112,007.89		\$899,272.12	\$2,633,882.47
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$26,394,854.58		\$7,104,694.00	\$15,508,391.30		\$3,002,793.14	\$4,638,854.71
Martinsville	\$15,320,862.73	\$2,102,298.45	\$9,131,384.20		\$2,105,899.87	\$4,087,180.07		\$696,688.99	\$1,903,136.81
Newport News	\$164,781,352.99	\$25,718,616.13	\$101,474,201.46		\$25,722,362.09	\$37,588,535.40		\$7,448,339.11	\$21,258,294.79
Norfolk	\$185,762,495.08	\$28,373,552.93	\$118,534,757.38		\$43,208,747.61	\$38,854,184.77		\$11,359,398.11	\$28,780,565.05
Norton	\$3,523,088.81	\$630,390.49	\$1,970,216.83		\$794,770.35	\$922,481.50		\$216,186.62	\$384,137.28
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,186,342.70		\$7,485,082.93	\$5,806,887.66		\$1,742,768.51	\$1,495,755.15
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,812,713.73		\$18,399,540.41	\$15,731,337.27		\$4,091,098.05	\$9,826,455.11
Radford	\$7,950,014.09	\$965,322.82	\$4,665,075.30		\$1,002,853.58	\$2,319,615.97		\$287,576.21	\$417,370.29
Richmond City	\$144,523,906.15	\$21,100,138.57	\$73,984,058.34		\$29,183,742.00	\$49,439,709.24		\$14,218,703.85	\$17,592,372.53
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$40,259,814.07		\$13,051,888.96	\$24,399,565.33		\$6,060,395.43	\$9,330,315.40
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,782,293.55		\$3,950,751.48	\$5,064,014.72		\$1,250,128.70	\$1,774,375.91
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,491,639.34		\$8,835,596.83	\$19,478,205.65		\$3,446,933.29	\$8,311,196.28
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,687,917.78		\$37,746,901.89	\$118,120,360.62		\$15,975,715.21	\$36,435,652.41
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,592,565.50		\$1,813,944.58	\$4,922,007.48		\$735,531.20	\$1,759,506.53
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22		\$1,761,963.53	\$2,499,180.87		\$900,929.79	\$39,076.22
Winchester	\$18,997,385.43	\$2,416,297.51	\$8,295,892.52		\$2,367,319.94	\$8,285,195.40		\$1,642,919.03	\$2,684,619.53
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91		\$558,923.45	\$11,400,491.66		\$1,630,023.49	\$575,962.91
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,395,518.12		\$1,792,984.06	\$1,841,913.58		\$582,890.95	\$288,636.86
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$117,621,674.46		\$21,286,437.76	\$62,310,518.38		\$8,345,538.83	\$25,245,214.31
Lexington	\$3,669,130.57	\$380,387.43	\$1,910,087.29		\$545,075.72	\$1,378,655.86		\$220,042.76	\$226,826.71
Emporia	\$6,560,768.05	\$689,601.74	\$4,061,672.86		\$860,679.44	\$1,809,493.46		\$324,882.99	\$797,347.59
Salem	\$19,823,959.63	\$2,745,248.90	\$9,832,213.77		\$2,233,533.44	\$7,246,496.96		\$1,084,285.29	\$1,893,702.73
Bedford City	\$4,978,211.24	\$602,280.10	\$2,968,631.69		\$584,659.49	\$1,407,299.46		\$196,986.99	\$395,446.66
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,175,535.75		\$1,051,974.65	\$3,940,708.63		\$346,845.46	\$1,296,633.39
Manassas	\$37,494,343.76	\$4,351,727.89	\$19,170,443.34		\$3,919,843.73	\$13,972,172.52		\$2,225,894.97	\$4,223,163.86
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,434,815.04		\$1,922,520.92	\$3,626,930.09		\$639,347.03	\$2,038,928.37
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,748,828.16		\$654,952.58	\$736,714.99		\$165,116.60	\$74,615.14
West Point	\$4,800,300.86	\$374,406.50	\$3,001,198.97		\$687,066.60	\$1,424,695.40		\$188,721.52	\$450,851.73
<u>Combined Divisions</u>									
Bedford City/County	\$57,662,266.84	\$6,831,423.30	\$30,479,230.80		\$5,359,015.86	\$20,351,612.73		\$2,443,121.99	\$4,748,333.69
Emporia/Greensville	\$12,808,144.05	\$1,459,348.00	\$8,425,516.57		\$2,573,635.17	\$2,923,279.48		\$562,415.86	\$1,173,757.14
Fairfax City/County	\$943,330,398.57	\$115,061,216.52	\$246,388,100.25		\$43,803,351.82	\$581,881,081.80		\$74,924,722.70	\$63,067,923.90
Lexington/Rockbridge	\$20,297,812.86	\$2,453,977.40	\$10,480,125.64		\$2,527,718.98	\$7,363,709.82		\$943,400.34	\$1,609,183.94
Wmsburg/James City	\$43,964,767.74	\$6,405,580.77	\$13,978,770.00		\$4,093,514.76	\$23,580,416.97		\$4,152,603.90	\$3,004,266.04

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

**Option 12 -- Add-On Cost of Elementary Resource Teachers
and 21 Secondary Teachers per 1000 ADM (Secondary Planning Period) (plus Combined Local Share Adjustment)
Division-Level FY2003 Cost Summary and Impacts**

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,701,331.43	\$1,063,571.76	\$5,016,888.79	\$7,834,345.76	\$470,721.03	\$1,731,834.23	\$3,353,609.71
Albemarle	\$68,710,906.26	\$8,994,727.29	\$23,528,174.52	\$1,422,180.15	\$5,876,777.97	\$36,188,004.46	\$2,187,414.14	\$6,448,340.93	\$6,740,391.97
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,028,453.53	\$551,654.02	\$2,360,387.45	\$4,648,949.18	\$284,058.78	\$712,037.51	\$1,306,958.33
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,650,787.40	\$332,705.44	\$1,312,986.63	\$3,024,047.42	\$178,049.00	\$442,504.77	\$1,090,007.31
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,118,460.80	\$921,127.49	\$2,748,029.15	\$7,072,146.57	\$430,887.02	\$902,480.35	\$3,076,100.95
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,812,823.04	\$463,040.40	\$2,371,059.18	\$3,515,034.06	\$208,324.54	\$498,763.45	\$1,393,461.94
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21	\$1,131,405.64	\$7,067,233.52	\$75,410,744.82	\$4,525,622.54	\$18,738,706.90	\$3,882,173.84
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,831,748.79	\$2,011,750.84	\$5,494,869.97	\$17,775,769.40	\$1,159,856.98	\$2,181,574.96	\$6,337,849.74
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58	\$46,481.28	\$711,666.45	\$3,313,846.31	\$185,925.10	\$909,484.80	\$181,029.85
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,509,516.62	\$1,755,186.82	\$4,774,356.37	\$18,254,949.13	\$1,208,654.49	\$2,246,135.00	\$5,106,991.35
Bland	\$5,930,768.88	\$715,319.76	\$3,764,511.18	\$114,523.49	\$909,638.84	\$1,450,937.95	\$44,140.26	\$180,430.24	\$644,771.35
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,294,643.52	\$798,567.00	\$2,234,232.34	\$9,710,449.96	\$583,275.88	\$978,386.96	\$2,682,299.62
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,527,017.70	\$478,727.82	\$2,832,774.29	\$3,307,843.79	\$185,710.51	\$823,718.78	\$1,580,889.25
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,855,113.64	\$700,582.06	\$4,235,012.73	\$4,727,388.56	\$239,039.80	\$995,831.02	\$1,959,409.63
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,413,638.63	\$492,359.71	\$2,447,784.15	\$3,428,978.87	\$179,345.22	\$640,112.07	\$2,046,272.66
Campbell	\$45,036,428.70	\$6,145,410.12	\$26,834,802.82	\$1,776,082.96	\$4,796,401.19	\$12,056,215.76	\$797,950.31	\$1,588,558.14	\$5,488,895.34
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,852,403.46	\$748,772.45	\$2,712,032.81	\$5,529,035.84	\$349,295.37	\$965,386.92	\$2,046,104.43
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,377,324.07	\$827,576.89	\$3,003,108.98	\$5,592,222.26	\$345,958.12	\$925,319.95	\$2,700,462.17
Charles City	\$5,500,875.41	\$868,431.68	\$2,744,722.91	\$153,678.70	\$872,093.54	\$1,887,720.82	\$105,694.63	\$331,668.69	\$346,279.86
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,387,304.27	\$482,535.33	\$3,590,643.35	\$2,726,123.94	\$156,838.37	\$605,574.38	\$1,825,584.11
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$133,150,562.01	\$9,008,279.92	\$18,808,906.05	\$93,334,489.89	\$6,314,529.94	\$9,610,651.68	\$29,438,048.07
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,653,699.10	\$282,090.24	\$1,005,988.98	\$4,949,476.92	\$300,019.22	\$648,347.16	\$1,093,938.50
Craig	\$4,162,799.55	\$564,002.12	\$2,353,973.40	\$137,968.98	\$768,773.14	\$1,244,824.03	\$72,960.51	\$196,248.69	\$328,708.88
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,587,261.03	\$1,013,203.02	\$3,460,412.94	\$10,096,148.15	\$656,269.74	\$1,505,311.30	\$3,387,920.27
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,439,985.77	\$255,057.93	\$1,357,795.86	\$2,222,657.94	\$127,682.06	\$490,196.86	\$1,117,662.35
Dickenson	\$13,844,840.60	\$1,955,765.56	\$9,142,698.71	\$555,154.91	\$2,633,391.23	\$2,746,376.34	\$166,763.05	\$518,834.35	\$1,577,189.90
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$14,988,386.90	\$906,782.82	\$2,857,483.68	\$6,368,676.22	\$385,298.71	\$924,890.13	\$3,259,775.57
Essex	\$9,327,371.17	\$1,208,746.85	\$4,604,071.85	\$277,064.37	\$6,800,968.35	\$3,514,552.47	\$211,499.15	\$804,258.55	\$1,095,496.77
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$234,509,054.69	\$15,425,285.31	\$43,244,428.37	\$549,330,602.87	\$36,133,279.76	\$73,294,699.22	\$68,888,323.65
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,350,504.53	\$1,123,869.42	\$3,379,621.51	\$28,944,610.24	\$1,772,701.24	\$3,571,857.94	\$4,148,583.52
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,998,015.73	\$393,533.05	\$1,368,745.69	\$3,733,491.29	\$209,952.69	\$447,641.88	\$1,522,572.84
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,228,137.43	\$569,226.75	\$2,375,596.60	\$5,740,455.32	\$354,093.20	\$1,015,965.73	\$2,055,785.45
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,439,199.01	\$1,259,741.26	\$4,195,847.23	\$13,034,759.41	\$803,379.05	\$1,815,041.78	\$4,399,987.83
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,806,693.65	\$1,924,973.91	\$5,090,127.34	\$18,722,602.42	\$1,209,141.87	\$2,312,944.83	\$7,337,930.72
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97	\$502,664.19	\$1,650,363.93	\$3,799,124.10	\$234,704.43	\$484,849.33	\$1,598,824.70
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,517,131.49	\$1,251,866.22	\$3,668,246.41	\$9,358,636.36	\$600,280.87	\$1,317,389.02	\$3,984,008.61
Goochland	\$11,574,136.94	\$1,595,115.21	\$2,629,472.23	\$150,304.18	\$952,360.09	\$7,349,549.50	\$420,110.16	\$1,424,382.75	\$1,105,218.72
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,494,496.22	\$455,865.71	\$1,940,651.95	\$3,441,005.00	\$184,665.00	\$488,906.30	\$1,653,888.64
Greene	\$15,294,298.06	\$1,736,265.26	\$9,077,102.95	\$496,654.75	\$2,290,854.32	\$4,480,929.84	\$245,174.60	\$809,544.06	\$1,953,043.71
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,455,761.58	\$346,356.61	\$1,918,682.59	\$2,114,212.64	\$113,429.15	\$397,299.26	\$1,224,571.78
Halifax	\$35,645,982.22	\$4,653,166.98	\$19,444,892.28	\$1,027,281.43	\$3,888,318.97	\$11,547,922.96	\$610,081.39	\$1,409,750.76	\$3,914,934.87
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,905,428.26	\$2,693,721.89	\$6,269,173.81	\$36,158,302.44	\$2,381,112.12	\$3,367,138.62	\$10,581,794.14
Henrico	\$231,976,979.40	\$31,055,403.92	\$99,034,244.55	\$6,297,798.95	\$18,704,771.43	\$101,887,330.93	\$6,479,232.80	\$13,707,405.69	\$26,965,465.47
Henry	\$46,816,618.01	\$6,812,882.41	\$27,610,578.32	\$1,703,807.96	\$5,662,276.08	\$12,393,157.29	\$764,763.41	\$1,813,401.12	\$5,164,166.92
Highland	\$2,389,551.54	\$253,591.62	\$1,018,212.09	\$26,076.21	\$586,898.00	\$1,117,747.83	\$28,625.30	\$272,336.32	\$228,306.77
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,059,803.66	\$918,012.80	\$3,162,384.42	\$8,425,089.45	\$550,102.98	\$1,448,402.42	\$2,954,153.84

Division Level Summary 2003

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$39,636,541.19	\$5,946,843.10	\$13,064,864.92	\$881,531.76	\$2,331,551.23	\$20,624,833.17	\$1,391,629.04	\$3,251,674.11	\$3,557,611.72
King George	\$15,266,186.87	\$2,109,475.57	\$8,426,873.59	\$531,751.01	\$1,606,815.16	\$4,729,837.71	\$298,461.34	\$645,629.31	\$1,289,366.01
King And Queen	\$6,596,343.26	\$635,175.24	\$3,569,547.41	\$175,577.99	\$1,037,474.85	\$2,391,620.61	\$117,638.43	\$460,541.04	\$628,187.14
King William	\$10,551,040.90	\$1,258,986.70	\$5,855,852.56	\$323,956.80	\$1,424,550.03	\$3,436,201.64	\$190,097.15	\$611,339.05	\$1,173,723.08
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,613,772.08	\$179,015.34	\$1,055,460.40	\$3,643,762.23	\$249,558.61	\$898,632.33	\$867,586.54
Lee	\$22,681,036.22	\$2,700,391.89	\$16,198,308.35	\$835,441.09	\$5,263,013.97	\$3,782,335.97	\$195,077.09	\$730,715.77	\$2,920,259.14
Loudoun	\$211,306,556.73	\$20,392,594.03	\$64,414,371.02	\$3,990,609.43	\$8,724,151.95	\$126,499,591.69	\$7,836,922.96	\$11,510,079.05	\$19,978,569.78
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,934,596.26	\$455,882.58	\$1,928,566.13	\$11,537,956.37	\$758,508.94	\$2,214,976.25	\$2,023,544.63
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,917,763.51	\$392,866.31	\$1,706,607.61	\$2,237,561.41	\$127,073.22	\$386,820.82	\$1,445,814.00
Madison	\$11,260,154.86	\$1,379,203.48	\$5,964,142.25	\$331,092.53	\$1,160,392.71	\$3,916,809.13	\$217,437.18	\$433,635.07	\$1,610,561.48
Mathews	\$7,520,044.46	\$908,503.94	\$3,488,909.93	\$193,184.07	\$1,030,254.38	\$3,122,630.59	\$172,902.86	\$520,078.20	\$851,239.31
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$17,082,763.62	\$971,096.55	\$3,545,063.98	\$8,232,535.16	\$467,991.40	\$1,269,304.10	\$3,390,918.41
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,254,252.37	\$175,715.24	\$1,100,979.82	\$3,751,673.08	\$202,573.76	\$646,657.98	\$974,084.48
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,538,225.71	\$1,627,227.05	\$5,234,714.63	\$16,031,914.99	\$983,018.46	\$2,249,191.47	\$5,963,921.57
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,925,045.38	\$301,040.76	\$1,396,998.28	\$4,728,120.79	\$289,003.85	\$879,995.77	\$1,038,420.14
New Kent	\$13,866,190.81	\$1,726,695.77	\$6,934,079.57	\$396,922.25	\$1,069,495.86	\$5,205,415.47	\$297,969.65	\$494,699.72	\$1,686,144.66
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,982,569.16	\$411,570.13	\$2,265,807.86	\$3,123,913.92	\$184,131.32	\$703,594.21	\$1,765,580.10
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,825,373.79	\$180,874.72	\$1,105,979.00	\$3,904,911.56	\$249,984.55	\$911,514.53	\$878,663.79
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,490,520.15	\$538,019.78	\$2,496,440.47	\$3,286,162.88	\$186,293.33	\$628,724.97	\$1,655,570.88
Orange	\$22,953,838.39	\$2,774,555.48	\$11,554,657.39	\$701,008.19	\$2,200,138.10	\$8,624,625.52	\$523,246.42	\$1,101,231.83	\$2,429,820.49
Page	\$19,092,194.74	\$2,580,175.11	\$11,419,712.78	\$706,007.84	\$2,468,042.38	\$5,092,306.85	\$314,824.78	\$809,056.59	\$2,260,524.73
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,474,213.02	\$517,372.98	\$2,245,269.65	\$3,647,390.50	\$222,682.78	\$582,669.79	\$1,438,946.58
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,082,345.92	\$1,800,796.31	\$5,883,637.75	\$12,726,457.35	\$737,323.93	\$1,736,349.59	\$6,369,818.93
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,421,844.50	\$617,439.84	\$1,603,557.73	\$7,299,367.03	\$432,449.36	\$729,500.53	\$2,062,771.62
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,486,917.10	\$497,586.48	\$2,433,673.05	\$3,843,341.65	\$225,334.45	\$796,715.60	\$1,878,537.07
Prince George	\$31,571,755.64	\$3,847,535.12	\$19,900,445.49	\$1,248,930.85	\$5,133,596.42	\$7,823,775.03	\$491,011.82	\$967,954.92	\$4,184,043.07
Prince William	\$312,760,006.92	\$35,908,334.12	\$164,809,800.82	\$10,982,571.08	\$30,914,995.07	\$112,041,871.98	\$7,466,229.66	\$17,330,990.54	\$39,132,648.52
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,642,586.59	\$968,050.89	\$3,185,880.08	\$7,576,333.69	\$468,865.97	\$1,119,865.72	\$2,998,653.59
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,647,514.65	\$97,914.66	\$676,515.95	\$3,392,297.68	\$201,610.14	\$683,457.12	\$543,890.17
Richmond County	\$6,503,494.51	\$910,896.31	\$3,713,485.20	\$247,869.94	\$1,424,260.32	\$1,879,113.00	\$125,428.16	\$341,780.69	\$766,221.23
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$35,824,286.98	\$2,268,902.37	\$5,916,044.83	\$27,840,697.88	\$1,763,268.18	\$2,997,952.64	\$6,742,767.30
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,400,755.24	\$529,719.51	\$1,982,643.26	\$5,866,831.78	\$369,939.99	\$723,357.57	\$1,742,793.63
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,233,465.64	\$2,022,660.51	\$5,618,748.21	\$17,809,543.48	\$1,191,483.00	\$2,342,658.39	\$6,446,353.96
Russell	\$22,318,675.76	\$3,855,908.43	\$13,488,897.82	\$867,790.47	\$3,851,362.24	\$4,973,869.52	\$319,987.34	\$1,042,130.74	\$2,455,149.17
Scott	\$20,802,405.38	\$2,798,479.22	\$13,830,616.07	\$812,724.80	\$3,329,805.53	\$4,173,310.08	\$245,235.11	\$722,520.80	\$1,873,332.87
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,665,800.68	\$1,006,920.16	\$3,339,486.47	\$9,761,566.11	\$627,425.17	\$1,483,994.45	\$3,509,057.64
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,109,147.69	\$1,094,492.51	\$4,488,287.99	\$6,462,287.44	\$390,571.96	\$1,055,583.80	\$3,684,293.61
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,815,188.03	\$552,389.34	\$2,838,998.49	\$4,430,367.89	\$249,336.84	\$832,686.70	\$2,488,549.36
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,555,429.94	\$3,719,079.89	\$8,984,506.01	\$35,719,269.71	\$2,158,100.72	\$3,425,961.81	\$16,102,986.90
Stafford	\$117,943,383.85	\$14,126,369.03	\$67,564,113.25	\$4,492,767.69	\$7,804,995.33	\$36,252,901.58	\$2,410,686.05	\$3,176,021.03	\$16,727,960.45
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58	\$65,824.73	\$727,596.21	\$5,107,746.30	\$263,298.92	\$1,382,155.77	\$224,024.31
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,502,458.16	\$265,018.93	\$1,819,928.12	\$2,114,911.27	\$124,485.67	\$555,772.72	\$693,844.16
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,349,417.49	\$1,354,879.42	\$5,668,936.44	\$8,741,590.60	\$507,241.83	\$1,477,767.63	\$4,901,463.44
Warren	\$27,149,411.35	\$3,696,217.48	\$14,193,872.93	\$913,171.37	\$2,389,147.83	\$9,259,320.94	\$595,703.99	\$1,038,945.42	\$3,717,077.98
Washington	\$37,011,025.90	\$6,014,427.66	\$20,116,792.25	\$1,371,557.09	\$4,714,913.29	\$10,879,805.98	\$741,782.03	\$1,778,293.05	\$4,259,490.47
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,640,852.44	\$365,532.68	\$1,810,338.36	\$3,483,787.55	\$225,752.79	\$768,783.24	\$1,195,225.26
Wise	\$35,346,570.93	\$4,806,877.00	\$23,698,802.49	\$1,465,817.38	\$5,922,302.15	\$6,840,891.44	\$423,122.54	\$1,261,331.53	\$4,447,901.34
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,709,646.43	\$856,546.11	\$2,882,592.76	\$6,514,053.87	\$406,982.59	\$848,023.42	\$2,842,088.32
York	\$61,480,290.35	\$7,854,163.09	\$32,974,705.65	\$2,172,508.85	\$4,585,198.40	\$20,651,421.61	\$1,360,600.36	\$2,136,131.30	\$7,877,128.40
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78	\$703,475.89	\$5,404,506.24	\$48,195,151.13	\$2,813,903.58	\$12,292,978.08	\$2,666,462.68

Division Level Summary 2003

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,954,359.28	\$470,049.57	\$2,538,624.05	\$4,161,953.41	\$245,943.68	\$782,552.03	\$1,858,746.32
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,090,637.07	\$228,807.89	\$1,067,717.51	\$1,404,576.62	\$78,564.34	\$228,027.29	\$806,381.27
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$10,136,785.51	\$661,201.45	\$5,428,625.18	\$8,777,199.82	\$572,518.50	\$2,501,085.40	\$3,846,876.89
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,777,968.41	\$436,733.16	\$1,408,150.34	\$5,699,560.54	\$367,246.78	\$707,987.97	\$1,842,401.25
Covington	\$5,721,820.86	\$559,815.46	\$3,493,129.05	\$203,762.90	\$838,049.23	\$1,668,876.34	\$97,349.71	\$246,838.27	\$715,127.56
Danville	\$38,506,300.92	\$6,229,143.21	\$22,713,435.88	\$1,550,553.07	\$6,554,647.71	\$9,563,721.83	\$652,876.05	\$1,964,979.23	\$4,964,432.32
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,896,715.98	\$118,168.93	\$720,595.73	\$7,586,863.92	\$472,675.74	\$1,285,739.01	\$397,184.91
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$4,193,516.34	\$253,511.87	\$1,532,463.25	\$6,409,559.10	\$387,478.95	\$1,422,811.49	\$1,718,130.91
Galax	\$6,708,842.33	\$656,108.51	\$4,181,833.80	\$270,200.81	\$1,177,140.87	\$1,870,900.02	\$120,884.45	\$382,204.42	\$988,879.03
Hampton	\$123,286,114.09	\$18,719,128.57	\$76,742,589.03	\$4,876,898.80	\$15,533,312.25	\$27,824,396.48	\$1,768,206.77	\$4,352,076.67	\$19,784,357.72
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$9,305,699.33	\$578,186.18	\$2,541,094.35	\$9,015,347.02	\$560,145.87	\$1,789,492.42	\$3,279,093.79
Hopewell	\$21,751,844.66	\$2,673,477.69	\$14,098,614.04	\$849,268.61	\$3,201,517.92	\$4,979,752.93	\$299,969.05	\$899,272.12	\$3,108,712.49
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,950,757.29	\$1,666,935.23	\$7,104,694.00	\$15,247,460.35	\$979,413.76	\$3,002,793.14	\$5,861,692.66
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,850,712.10	\$541,408.51	\$2,105,899.87	\$3,961,552.09	\$242,332.82	\$696,688.99	\$2,163,873.23
Newport News	\$161,822,793.76	\$25,718,616.13	\$99,315,338.18	\$6,814,371.63	\$25,722,362.09	\$36,788,839.44	\$2,524,210.54	\$7,448,339.11	\$25,913,803.15
Norfolk	\$182,788,801.74	\$28,373,552.93	\$116,295,171.72	\$7,236,210.88	\$43,208,747.61	\$38,120,077.10	\$2,371,937.82	\$11,359,398.11	\$33,777,190.27
Norton	\$3,555,729.68	\$630,390.49	\$1,992,448.52	\$130,219.30	\$794,770.35	\$932,890.67	\$60,970.39	\$216,186.62	\$536,588.27
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,121,718.93	\$1,211,198.85	\$7,485,082.93	\$5,788,297.72	\$348,418.52	\$1,742,768.51	\$2,642,330.24
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$57,445,942.04	\$3,567,183.39	\$18,399,540.41	\$15,631,535.53	\$970,661.32	\$4,091,098.05	\$13,026,866.81
Radford	\$7,886,017.61	\$965,322.82	\$4,622,332.05	\$297,574.30	\$1,002,853.58	\$2,298,362.74	\$147,962.91	\$287,576.21	\$672,201.34
Richmond City	\$142,613,462.72	\$21,100,138.57	\$72,838,878.93	\$4,315,122.38	\$29,183,742.00	\$48,674,445.23	\$2,883,572.49	\$14,218,703.85	\$20,762,315.49
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$39,248,542.14	\$2,293,484.20	\$13,051,888.96	\$23,786,681.34	\$1,389,972.08	\$6,060,395.43	\$10,612,527.68
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,608,253.31	\$475,616.36	\$3,950,751.48	\$4,950,765.03	\$309,488.23	\$1,250,128.70	\$2,075,952.03
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,432,964.21	\$2,297,865.26	\$8,835,596.83	\$18,487,895.11	\$1,105,371.21	\$3,446,933.29	\$8,550,386.42
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,185,843.33	\$14,617,543.07	\$37,746,901.89	\$115,666,201.37	\$7,968,277.49	\$15,975,715.21	\$46,551,121.03
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,344,938.01	\$561,046.89	\$1,813,944.58	\$4,780,161.09	\$321,379.80	\$735,531.20	\$2,072,925.94
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48	\$39,372.52	\$1,761,963.53	\$2,479,993.93	\$157,490.09	\$900,929.79	\$73,652.00
Winchester	\$18,649,182.25	\$2,416,297.51	\$8,121,678.61	\$481,472.94	\$2,367,319.94	\$8,111,206.13	\$480,852.11	\$1,642,919.03	\$2,991,878.56
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97	\$178,721.49	\$558,923.45	\$10,979,451.87	\$714,885.96	\$1,630,023.49	\$649,424.46
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,538,030.37	\$270,207.43	\$1,792,984.06	\$1,901,632.42	\$113,228.69	\$582,890.95	\$701,356.54
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$113,154,792.02	\$7,446,693.76	\$21,286,437.76	\$59,944,170.84	\$3,944,913.64	\$8,345,538.83	\$28,225,025.63
Lexington	\$3,501,347.76	\$380,387.43	\$1,812,639.78	\$67,059.55	\$545,075.72	\$1,308,320.55	\$48,402.00	\$220,042.76	\$196,438.75
Emporia	\$6,359,421.41	\$689,601.74	\$3,922,381.25	\$209,457.55	\$860,679.44	\$1,747,438.42	\$93,314.28	\$324,882.99	\$867,513.53
Salem	\$19,454,941.74	\$2,745,248.90	\$9,619,770.16	\$666,781.48	\$2,233,533.44	\$7,089,922.67	\$491,428.49	\$1,084,285.29	\$2,348,040.60
Bedford City	\$4,863,689.54	\$602,280.10	\$2,890,940.17	\$187,186.19	\$584,659.49	\$1,370,469.28	\$88,736.85	\$196,986.99	\$504,941.34
Poquoson	\$12,383,831.32	\$1,558,033.42	\$6,988,052.54	\$486,828.28	\$1,051,974.65	\$3,837,745.35	\$267,359.61	\$346,845.46	\$1,595,978.46
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,262,297.40	\$1,225,177.10	\$3,919,843.73	\$13,310,280.07	\$892,957.22	\$2,225,894.97	\$4,540,195.01
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,813,107.77	\$478,108.26	\$1,922,520.92	\$3,359,598.95	\$205,584.27	\$639,347.03	\$1,895,329.38
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,772,972.03	\$109,963.13	\$654,952.58	\$746,885.89	\$46,323.30	\$165,116.60	\$208,722.14
West Point	\$4,655,104.23	\$374,406.50	\$2,902,741.14	\$172,105.17	\$687,066.60	\$1,377,956.60	\$81,699.83	\$188,721.52	\$524,499.06
<u>Combined Divisions</u>									
Bedford City/County	\$59,097,062.86	\$6,831,423.30	\$29,400,456.79	\$1,942,373.02	\$5,359,015.86	\$19,625,418.41	\$1,297,391.34	\$2,443,121.99	\$5,611,932.69
Emporia/Greensville	\$13,165,252.32	\$1,459,348.00	\$8,228,733.61	\$456,319.74	\$2,573,635.17	\$2,861,098.53	\$159,752.44	\$562,415.86	\$1,433,293.92
Fairfax City/County	\$965,077,361.45	\$115,061,216.52	\$237,253,917.66	\$15,604,006.80	\$43,803,351.82	\$560,310,054.74	\$36,848,165.73	\$74,924,722.70	\$69,537,748.11
Lexington/Rockbridge	\$20,857,645.78	\$2,453,977.40	\$10,213,395.01	\$596,779.06	\$2,527,718.98	\$7,175,152.33	\$418,341.98	\$943,400.34	\$1,939,232.37
Wmsburg/James City	\$45,665,294.68	\$6,405,580.77	\$13,684,863.40	\$920,904.28	\$4,093,514.76	\$23,104,827.09	\$1,549,119.13	\$4,152,603.90	\$3,631,263.73

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

**Option 12 -- Add-On Cost of Elementary Resource Teachers
and 21 Secondary Teachers per 1000 ADM (Secondary Planning Period) (plus Combined Local Share Adjustment)
Division-Level FY 2004 Cost Summary and Impacts**

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$30,319,470.64	\$4,195,625.50	\$18,109,049.45	\$1,088,996.34	\$5,016,888.79	\$8,014,795.69	\$481,973.57	\$1,731,834.23	\$3,786,752.32
Albemarle	\$71,049,526.86	\$8,994,727.29	\$24,449,591.03	\$1,477,642.90	\$5,876,777.97	\$37,605,208.54	\$2,272,719.79	\$6,448,340.93	\$7,717,271.24
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,238,682.25	\$566,793.67	\$2,360,387.45	\$4,757,200.57	\$291,854.52	\$712,037.51	\$1,532,326.69
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,794,447.23	\$341,889.37	\$1,312,986.63	\$3,100,927.70	\$182,963.82	\$442,504.77	\$1,242,851.07
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,540,193.47	\$950,333.92	\$2,748,029.15	\$7,269,425.60	\$444,549.27	\$902,480.35	\$3,527,040.06
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,958,983.72	\$471,568.42	\$2,371,059.18	\$3,580,792.59	\$212,161.35	\$498,763.45	\$1,548,150.64
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72	\$1,171,720.95	\$7,067,233.52	\$78,102,902.88	\$4,686,883.78	\$18,738,706.90	\$4,595,528.66
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,548,411.31	\$2,060,235.63	\$5,494,869.97	\$18,188,954.78	\$1,187,810.45	\$2,181,574.96	\$7,102,997.05
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99	\$47,282.96	\$711,666.45	\$3,363,311.96	\$189,131.85	\$909,484.80	\$194,197.95
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,510,599.12	\$1,823,303.70	\$4,774,356.37	\$18,944,313.27	\$1,255,561.04	\$2,246,135.00	\$6,176,190.73
Bland	\$6,056,557.79	\$715,319.76	\$3,855,305.61	\$117,934.40	\$909,638.84	\$1,485,932.42	\$45,454.91	\$180,430.24	\$738,976.69
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,732,950.24	\$827,374.81	\$2,234,232.34	\$10,030,590.58	\$604,317.19	\$978,386.96	\$3,149,414.15
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,660,592.32	\$486,238.01	\$2,832,774.29	\$3,359,660.73	\$188,623.91	\$823,718.78	\$1,721,974.06
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,579,681.13	\$686,766.71	\$4,235,012.73	\$4,633,410.51	\$234,325.98	\$995,831.02	\$1,670,161.77
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,668,147.68	\$506,819.15	\$2,447,784.15	\$3,521,685.44	\$184,612.16	\$640,112.07	\$2,315,241.16
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,756,936.44	\$1,838,469.46	\$4,796,401.19	\$12,470,507.68	\$825,979.03	\$1,588,558.14	\$6,473,415.47
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,124,479.52	\$768,470.04	\$2,712,032.81	\$5,655,956.79	\$358,484.12	\$965,386.92	\$2,337,878.08
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,735,817.35	\$850,137.17	\$3,003,108.98	\$5,742,085.87	\$355,389.16	\$925,319.95	\$3,081,515.73
Charles City	\$5,547,980.17	\$868,431.68	\$2,772,632.48	\$155,449.12	\$872,093.54	\$1,906,916.01	\$106,912.27	\$331,668.69	\$375,959.85
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,569,328.90	\$494,263.46	\$3,590,643.35	\$2,785,287.37	\$160,650.36	\$605,574.38	\$2,019,336.87
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$137,648,888.51	\$9,330,021.80	\$18,808,906.05	\$96,487,679.80	\$6,540,061.21	\$9,610,651.68	\$34,258,116.45
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,811,467.12	\$291,968.94	\$1,005,988.98	\$5,117,272.29	\$310,525.77	\$648,347.16	\$1,261,585.21
Craig	\$4,242,113.87	\$564,002.12	\$2,405,852.90	\$140,588.12	\$768,773.14	\$1,272,258.86	\$74,345.56	\$196,248.69	\$383,207.51
Culpeper	\$30,793,256.16	\$4,206,391.18	\$16,135,568.36	\$1,050,544.17	\$3,460,412.94	\$10,451,296.62	\$680,456.27	\$1,505,311.30	\$3,973,568.74
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,667,932.03	\$267,945.49	\$1,357,795.86	\$2,336,767.89	\$134,133.58	\$490,196.86	\$1,358,496.16
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,974,262.53	\$545,029.28	\$2,633,391.23	\$2,695,779.77	\$163,721.41	\$518,834.35	\$1,398,628.09
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,564,305.94	\$944,332.81	\$2,857,483.68	\$6,613,388.47	\$401,253.98	\$924,890.13	\$3,873,244.60
Essex	\$9,591,619.59	\$1,208,746.85	\$4,753,927.13	\$284,623.59	\$6,800,968.35	\$3,628,945.61	\$217,269.53	\$804,258.55	\$1,252,911.26
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$243,537,977.33	\$16,053,259.11	\$43,244,428.37	\$570,480,590.14	\$37,604,290.02	\$73,294,699.22	\$78,545,220.09
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,085,572.23	\$1,171,666.98	\$3,379,621.51	\$30,104,046.92	\$1,848,093.28	\$3,571,857.94	\$4,931,448.78
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,260,366.85	\$410,487.41	\$1,368,745.69	\$3,873,457.49	\$218,997.96	\$447,641.88	\$1,801,878.33
Fluvanna	\$17,873,608.51	\$2,062,824.28	\$9,747,348.48	\$604,361.85	\$2,375,596.60	\$6,063,435.75	\$375,949.34	\$1,015,965.73	\$2,610,131.60
Franklin County	\$39,572,862.81	\$5,049,104.84	\$21,080,206.61	\$1,301,206.25	\$4,195,847.23	\$13,443,551.35	\$829,822.66	\$1,815,041.78	\$5,082,460.43
Frederick	\$57,884,042.82	\$7,427,124.37	\$30,990,639.31	\$2,003,784.96	\$5,090,127.34	\$19,466,279.14	\$1,258,645.78	\$2,312,944.83	\$8,600,687.44
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64	\$512,377.04	\$1,650,363.93	\$3,881,855.33	\$239,239.57	\$484,849.33	\$1,785,722.23
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,790,835.87	\$1,270,949.93	\$3,668,246.41	\$9,489,880.02	\$609,431.68	\$1,317,389.02	\$4,276,796.70
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,721,517.80	\$156,100.84	\$952,360.09	\$7,606,823.01	\$436,312.21	\$1,424,382.75	\$1,203,060.96
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,754,178.76	\$471,722.00	\$1,940,651.95	\$3,546,198.87	\$191,088.17	\$488,906.30	\$1,929,427.48
Greene	\$15,771,187.45	\$1,736,265.26	\$9,396,380.40	\$519,223.75	\$2,290,854.32	\$4,638,541.78	\$256,315.83	\$809,544.06	\$2,294,890.16
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,676,688.41	\$360,034.87	\$1,918,682.59	\$2,186,564.49	\$117,908.67	\$397,299.26	\$1,459,176.86
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,851,377.64	\$1,049,146.51	\$3,888,318.97	\$11,789,326.28	\$623,066.61	\$1,409,750.76	\$4,343,285.31
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,999,033.93	\$2,841,263.74	\$6,269,173.81	\$38,008,942.58	\$2,511,531.55	\$3,367,138.62	\$12,822,941.66
Henrico	\$241,632,203.64	\$31,055,403.92	\$103,793,304.58	\$6,616,949.12	\$18,704,771.43	\$106,783,495.14	\$6,807,577.40	\$13,707,405.69	\$32,043,675.67
Henry	\$47,218,568.24	\$6,812,882.41	\$27,888,004.36	\$1,721,954.39	\$5,662,276.08	\$12,517,681.47	\$772,908.53	\$1,813,401.12	\$5,459,739.40
Highland	\$2,396,798.01	\$253,591.62	\$1,021,666.49	\$26,509.20	\$586,898.00	\$1,121,539.91	\$29,100.62	\$272,336.32	\$232,194.16
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,426,373.15	\$943,104.84	\$3,162,384.42	\$8,644,749.75	\$565,138.95	\$1,448,402.42	\$3,345,815.37

Division Level Summary 2004

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$40,382,053.98	\$5,946,843.10	\$13,353,974.78	\$909,906.27	\$2,331,551.23	\$21,081,236.10	\$1,436,422.42	\$3,251,674.11	\$3,875,096.09
King George	\$15,516,307.77	\$2,109,475.57	\$8,587,076.02	\$542,830.11	\$1,606,815.16	\$4,819,756.17	\$304,679.82	\$645,629.31	\$1,460,647.54
King And Queen	\$6,810,226.27	\$635,175.24	\$3,697,620.56	\$182,159.61	\$1,037,474.85	\$2,477,430.47	\$122,048.16	\$460,541.04	\$762,841.91
King William	\$10,891,236.74	\$1,258,986.70	\$6,070,243.97	\$336,217.98	\$1,424,550.03	\$3,562,006.06	\$197,291.99	\$611,339.05	\$1,400,375.68
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,627,076.73	\$179,441.15	\$1,055,460.40	\$3,662,309.75	\$250,152.22	\$898,632.33	\$881,317.00
Lee	\$22,813,666.15	\$2,700,391.89	\$16,305,831.44	\$844,326.68	\$5,263,013.97	\$3,807,442.82	\$197,151.89	\$730,715.77	\$3,036,667.81
Loudoun	\$234,178,767.75	\$20,392,594.03	\$72,131,455.01	\$4,522,024.93	\$8,724,151.95	\$141,654,718.71	\$8,880,538.59	\$11,510,079.05	\$28,227,069.29
Louisa	\$22,196,297.64	\$3,244,058.83	\$7,114,670.45	\$466,718.04	\$1,928,566.13	\$11,837,568.36	\$776,537.27	\$2,214,976.25	\$2,214,454.29
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,012,949.03	\$397,244.71	\$1,706,607.61	\$2,268,349.32	\$128,489.42	\$386,820.82	\$1,545,377.92
Madison	\$11,540,876.75	\$1,379,203.48	\$6,133,585.99	\$341,045.99	\$1,160,392.71	\$4,028,087.28	\$223,973.88	\$433,635.07	\$1,789,958.67
Mathews	\$7,660,737.42	\$908,503.94	\$3,563,153.61	\$196,947.11	\$1,030,254.38	\$3,189,079.87	\$176,270.84	\$520,078.20	\$929,246.02
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,519,780.48	\$997,266.21	\$3,545,063.98	\$8,443,142.58	\$480,603.10	\$1,269,304.10	\$3,854,104.94
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,298,152.45	\$178,754.22	\$1,100,979.82	\$3,802,283.40	\$206,077.26	\$646,657.98	\$1,021,023.55
Montgomery	\$51,445,771.73	\$7,832,033.63	\$27,188,804.33	\$1,666,351.98	\$5,234,714.63	\$16,424,933.77	\$1,006,654.08	\$2,249,191.47	\$6,653,625.11
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,991,448.00	\$305,316.82	\$1,396,998.28	\$4,791,868.34	\$293,108.94	\$879,995.77	\$1,109,098.82
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,156,115.50	\$410,296.45	\$1,069,495.86	\$5,372,097.91	\$308,009.66	\$494,699.72	\$1,921,554.79
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,983,195.68	\$411,791.53	\$2,265,807.86	\$3,124,194.22	\$184,230.37	\$703,594.21	\$1,766,428.03
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,875,776.83	\$168,482.09	\$1,105,979.00	\$3,974,572.93	\$232,856.85	\$911,514.53	\$916,674.19
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,785,530.32	\$557,189.28	\$2,496,440.47	\$3,388,312.33	\$192,930.91	\$628,724.97	\$1,969,750.54
Orange	\$23,844,455.33	\$2,774,555.48	\$12,064,624.65	\$734,559.80	\$2,200,138.10	\$9,005,275.20	\$548,290.01	\$1,101,231.83	\$2,973,339.36
Page	\$19,459,606.33	\$2,580,175.11	\$11,673,814.63	\$721,270.44	\$2,468,042.38	\$5,205,616.59	\$321,630.72	\$809,056.59	\$2,529,889.19
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,532,546.53	\$522,711.49	\$2,245,269.65	\$3,672,497.85	\$224,980.53	\$582,669.79	\$1,502,618.59
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$31,746,260.96	\$1,841,374.01	\$5,883,637.75	\$12,998,292.89	\$753,938.20	\$1,736,349.59	\$7,074,311.67
Powhatan	\$21,228,232.95	\$2,550,868.53	\$10,984,158.01	\$652,176.02	\$1,603,557.73	\$7,693,206.40	\$456,778.27	\$729,500.53	\$2,659,821.31
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,694,567.82	\$510,867.68	\$2,433,673.05	\$3,937,377.29	\$231,348.91	\$796,715.60	\$2,099,468.99
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,371,715.02	\$1,280,716.22	\$5,133,596.42	\$8,009,052.63	\$503,508.11	\$967,954.92	\$4,687,097.97
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,509,856.07	\$11,686,326.60	\$30,914,995.07	\$118,636,214.94	\$7,944,660.47	\$17,330,990.54	\$49,536,459.31
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,016,088.61	\$990,266.79	\$3,185,880.08	\$7,757,235.73	\$479,626.02	\$1,119,865.72	\$3,394,371.50
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,689,399.38	\$100,183.90	\$676,515.95	\$3,478,539.99	\$206,282.60	\$683,457.12	\$588,044.14
Richmond County	\$6,598,702.50	\$910,896.31	\$3,776,703.31	\$252,292.23	\$1,424,260.32	\$1,911,102.88	\$127,665.95	\$341,780.69	\$833,861.62
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$36,771,072.83	\$2,331,354.58	\$5,916,044.83	\$28,576,488.62	\$1,811,802.66	\$2,997,952.64	\$7,752,005.36
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,570,038.36	\$541,023.62	\$1,982,643.26	\$5,985,053.96	\$377,834.43	\$723,357.57	\$1,923,380.85
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,181,993.43	\$2,087,374.11	\$5,618,748.21	\$18,368,290.11	\$1,229,603.66	\$2,342,658.39	\$7,459,595.36
Russell	\$22,564,400.37	\$3,855,908.43	\$13,668,424.21	\$879,462.56	\$3,851,362.24	\$5,040,067.73	\$324,291.29	\$1,042,130.74	\$2,646,347.66
Scott	\$21,146,346.02	\$2,798,479.22	\$14,094,831.27	\$830,279.07	\$3,329,805.53	\$4,253,035.52	\$250,532.01	\$722,520.80	\$2,155,102.33
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$16,117,213.82	\$1,037,241.57	\$3,339,486.47	\$10,042,847.56	\$646,318.84	\$1,483,994.45	\$3,990,792.20
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,498,571.42	\$1,120,759.43	\$4,488,287.99	\$6,601,254.12	\$399,945.36	\$1,055,583.80	\$4,099,984.26
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,121,158.98	\$571,517.16	\$2,838,998.49	\$4,568,476.69	\$257,970.73	\$832,686.70	\$2,813,648.12
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,908,964.84	\$4,003,507.05	\$8,984,506.01	\$38,245,530.80	\$2,323,147.58	\$3,425,961.81	\$20,740,948.96
Stafford	\$126,099,795.91	\$14,126,369.03	\$72,872,306.21	\$4,871,524.82	\$7,804,995.33	\$39,101,120.67	\$2,613,915.90	\$3,176,021.03	\$22,414,910.54
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67	\$66,420.94	\$727,596.21	\$5,159,278.69	\$265,683.76	\$1,382,155.77	\$237,503.61
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,490,775.47	\$262,894.60	\$1,819,928.12	\$2,109,423.63	\$123,487.82	\$555,772.72	\$680,037.14
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,138,757.81	\$1,342,248.91	\$5,668,936.44	\$8,662,723.51	\$502,513.20	\$1,477,767.63	\$4,678,173.26
Warren	\$28,132,467.39	\$3,696,217.48	\$14,788,818.45	\$953,682.63	\$2,389,147.83	\$9,647,431.47	\$622,131.36	\$1,038,945.42	\$4,352,534.75
Washington	\$37,467,250.70	\$6,014,427.66	\$20,412,882.15	\$1,391,952.33	\$4,714,913.29	\$11,039,940.89	\$752,812.43	\$1,778,293.05	\$4,575,975.61
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,705,951.27	\$369,855.92	\$1,810,338.36	\$3,523,992.55	\$228,422.83	\$768,783.24	\$1,264,647.33
Wise	\$35,927,942.06	\$4,806,877.00	\$24,149,946.48	\$1,494,282.75	\$5,922,302.15	\$6,971,118.57	\$431,339.35	\$1,261,331.53	\$4,927,510.71
Wythe	\$23,844,950.44	\$3,161,521.94	\$14,021,296.18	\$877,204.16	\$2,882,592.76	\$6,662,132.32	\$416,798.14	\$848,023.42	\$3,174,396.12
York	\$63,052,774.67	\$7,854,163.09	\$33,941,626.26	\$2,240,225.63	\$4,585,198.40	\$21,256,985.32	\$1,403,010.07	\$2,136,131.30	\$8,911,765.79
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80	\$736,403.06	\$5,404,506.24	\$50,266,055.19	\$2,945,612.24	\$12,292,978.08	\$3,217,115.86

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,192,060.62	\$482,813.10	\$2,538,624.05	\$4,286,325.70	\$252,621.93	\$782,552.03	\$2,109,211.18
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,201,959.71	\$234,987.74	\$1,067,717.51	\$1,442,800.78	\$80,686.28	\$228,027.29	\$923,883.76
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$10,327,630.58	\$672,542.27	\$5,428,625.18	\$8,942,448.00	\$582,338.24	\$2,501,085.40	\$4,049,062.78
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$7,019,638.19	\$452,974.39	\$1,408,150.34	\$5,902,779.47	\$380,903.95	\$707,987.97	\$2,100,312.26
Covington	\$5,922,016.98	\$559,815.46	\$3,628,601.77	\$212,209.38	\$838,049.23	\$1,733,599.75	\$101,385.09	\$246,838.27	\$859,046.75
Danville	\$39,095,722.92	\$6,229,143.21	\$23,128,212.14	\$1,577,153.36	\$6,554,647.71	\$9,738,367.57	\$664,076.37	\$1,964,979.23	\$5,405,808.87
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90	\$124,234.77	\$720,595.73	\$7,984,907.61	\$496,939.07	\$1,285,739.01	\$502,761.67
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$4,329,995.31	\$262,165.88	\$1,532,463.25	\$6,618,159.71	\$400,706.12	\$1,422,811.49	\$1,863,263.89
Galax	\$6,955,763.11	\$656,108.51	\$4,352,431.37	\$281,118.39	\$1,177,140.87	\$1,947,223.24	\$125,768.85	\$382,204.42	\$1,170,394.19
Hampton	\$125,498,767.49	\$18,719,128.57	\$78,366,473.95	\$4,980,266.62	\$15,533,312.25	\$28,413,164.97	\$1,805,684.63	\$4,352,076.67	\$21,511,610.47
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$9,579,878.58	\$596,788.83	\$2,541,094.35	\$9,280,971.46	\$578,168.09	\$1,789,492.42	\$3,571,875.69
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,473,052.64	\$871,933.74	\$3,201,517.92	\$5,112,007.89	\$307,974.57	\$899,272.12	\$3,505,816.21
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$26,394,854.58	\$1,697,075.07	\$7,104,694.00	\$15,508,391.30	\$997,122.53	\$3,002,793.14	\$6,335,929.78
Martinsville	\$15,320,862.73	\$2,102,298.45	\$9,131,384.20	\$558,214.87	\$2,105,899.87	\$4,087,180.07	\$249,855.29	\$696,688.99	\$2,461,351.68
Newport News	\$164,781,352.99	\$25,718,616.13	\$101,474,201.46	\$6,963,596.11	\$25,722,362.09	\$37,588,535.40	\$2,579,486.95	\$7,448,339.11	\$28,221,890.90
Norfolk	\$185,762,495.08	\$28,373,552.93	\$118,534,757.38	\$7,374,701.61	\$43,208,747.61	\$38,854,184.77	\$2,417,333.32	\$11,359,398.11	\$36,155,266.66
Norton	\$3,523,088.81	\$630,390.49	\$1,970,216.83	\$128,615.99	\$794,770.35	\$922,481.50	\$60,219.70	\$216,186.62	\$512,753.26
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,186,342.70	\$1,216,581.54	\$7,485,082.93	\$5,806,887.66	\$349,966.93	\$1,742,768.51	\$2,712,336.69
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,812,713.73	\$3,598,783.68	\$18,399,540.41	\$15,731,337.27	\$979,260.03	\$4,091,098.05	\$13,425,238.80
Radford	\$7,950,014.09	\$965,322.82	\$4,665,075.30	\$299,199.30	\$1,002,853.58	\$2,319,615.97	\$148,770.90	\$287,576.21	\$716,569.59
Richmond City	\$144,523,906.15	\$21,100,138.57	\$73,984,058.34	\$4,391,663.10	\$29,183,742.00	\$49,439,709.24	\$2,934,720.69	\$14,218,703.85	\$21,984,035.63
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$40,259,814.07	\$2,355,886.79	\$13,051,888.96	\$24,399,565.33	\$1,427,791.34	\$6,060,395.43	\$11,686,202.20
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,782,293.55	\$487,113.00	\$3,950,751.48	\$5,064,014.72	\$316,969.20	\$1,250,128.70	\$2,261,488.91
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,491,639.34	\$2,419,755.07	\$8,835,596.83	\$19,478,205.65	\$1,164,005.40	\$3,446,933.29	\$10,730,951.36
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,687,917.78	\$14,924,932.97	\$37,746,901.89	\$118,120,360.62	\$8,135,841.09	\$15,975,715.21	\$51,360,585.38
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,592,565.50	\$578,762.06	\$1,813,944.58	\$4,922,007.48	\$331,527.43	\$735,531.20	\$2,338,268.59
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22	\$38,986.04	\$1,761,963.53	\$2,499,180.87	\$155,944.15	\$900,929.79	\$78,062.26
Winchester	\$18,997,385.43	\$2,416,297.51	\$8,295,892.52	\$492,183.18	\$2,367,319.94	\$8,285,195.40	\$491,548.53	\$1,642,919.03	\$3,176,802.71
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91	\$185,844.63	\$558,923.45	\$11,400,491.66	\$743,378.51	\$1,630,023.49	\$761,807.54
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,395,518.12	\$260,220.09	\$1,792,984.06	\$1,841,913.58	\$109,043.55	\$582,890.95	\$548,856.95
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$117,621,674.46	\$7,751,048.34	\$21,286,437.76	\$62,310,518.38	\$4,106,146.61	\$8,345,538.83	\$32,996,262.64
Lexington	\$3,669,130.57	\$380,387.43	\$1,910,087.29	\$71,084.80	\$545,075.72	\$1,378,655.86	\$51,307.33	\$220,042.76	\$297,911.51
Emporia	\$6,560,768.05	\$689,601.74	\$4,061,672.86	\$218,061.42	\$860,679.44	\$1,809,493.46	\$97,147.34	\$324,882.99	\$1,015,409.01
Salem	\$19,823,959.63	\$2,745,248.90	\$9,832,213.77	\$682,254.86	\$2,233,533.44	\$7,246,496.96	\$502,832.61	\$1,084,285.29	\$2,575,957.59
Bedford City	\$4,978,211.24	\$602,280.10	\$2,968,631.69	\$190,376.53	\$584,659.49	\$1,407,299.46	\$90,249.25	\$196,986.99	\$585,823.19
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,175,535.75	\$501,679.43	\$1,051,974.65	\$3,940,708.63	\$275,515.66	\$346,845.46	\$1,798,312.81
Manassas	\$37,494,343.76	\$4,351,727.89	\$19,170,443.34	\$1,290,026.91	\$3,919,843.73	\$13,972,172.52	\$940,222.31	\$2,225,894.97	\$5,513,190.76
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,434,815.04	\$519,211.72	\$1,922,520.92	\$3,626,930.09	\$223,258.55	\$639,347.03	\$2,558,140.09
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,748,828.16	\$108,060.72	\$654,952.58	\$736,714.99	\$45,521.88	\$165,116.60	\$182,675.85
West Point	\$4,800,300.86	\$374,406.50	\$3,001,198.97	\$177,773.11	\$687,066.60	\$1,424,695.40	\$84,390.45	\$188,721.52	\$628,624.84
<u>Combined Divisions</u>									
Bedford City/County	\$61,021,757.36	\$6,831,423.30	\$30,479,230.80	\$2,013,680.23	\$5,359,015.86	\$20,351,612.73	\$1,345,810.29	\$2,443,121.99	\$6,762,013.92
Emporia/Greensville	\$13,439,670.18	\$1,459,348.00	\$8,425,516.57	\$468,095.58	\$2,573,635.17	\$2,923,279.48	\$163,430.55	\$562,415.86	\$1,641,852.72
Fairfax City/County	\$997,917,170.84	\$115,061,216.52	\$246,388,100.25	\$16,239,103.74	\$43,803,351.82	\$581,881,081.80	\$38,347,668.53	\$74,924,722.70	\$79,307,027.64
Lexington/Rockbridge	\$21,339,063.03	\$2,453,977.40	\$10,480,125.64	\$612,108.42	\$2,527,718.98	\$7,363,709.82	\$429,141.76	\$943,400.34	\$2,221,292.36
Wmsburg/James City	\$46,506,026.61	\$6,405,580.77	\$13,978,770.00	\$948,892.30	\$4,093,514.76	\$23,580,416.97	\$1,592,366.57	\$4,152,603.90	\$3,953,158.34

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

**Option 13 -- Prevailing Instructional Staffing Ratios
and More At-Risk Pre-School (plus Combined Local Share Adjustment)
Division-Level FY2003 Cost Summary and Impacts**

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,701,331.43	\$1,973,767.69	\$5,255,244.72	\$7,834,345.76	\$873,560.19	\$1,837,327.02	\$4,502,161.57
Albemarle	\$68,710,906.26	\$8,994,727.29	\$23,528,174.52	\$2,948,632.03	\$6,055,855.69	\$36,188,004.46	\$4,535,205.61	\$6,723,775.20	\$8,445,921.58
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,028,453.53	\$1,321,313.23	\$2,403,939.93	\$4,648,949.18	\$680,373.23	\$734,463.64	\$2,120,170.02
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,650,787.40	\$585,401.68	\$1,318,731.29	\$3,024,047.42	\$313,280.66	\$445,579.06	\$1,348,448.21
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,118,460.80	\$1,803,019.32	\$2,808,656.99	\$7,072,146.57	\$843,420.31	\$930,840.97	\$4,018,620.62
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,812,823.04	\$844,596.11	\$2,410,559.17	\$3,515,034.06	\$379,988.65	\$516,534.72	\$1,814,517.64
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21	\$2,264,452.89	\$7,461,613.52	\$75,410,744.82	\$9,057,811.54	\$20,316,226.90	\$5,409,601.09
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,831,748.79	\$3,881,034.88	\$5,690,576.22	\$17,775,769.40	\$2,237,576.00	\$2,294,407.65	\$8,402,840.03
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58	\$112,269.89	\$714,666.45	\$3,313,846.31	\$449,079.54	\$921,484.80	\$249,818.46
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,509,516.62	\$3,541,881.32	\$4,907,948.74	\$18,254,949.13	\$2,439,005.74	\$2,338,129.20	\$7,027,278.21
Bland	\$5,930,768.88	\$715,319.76	\$3,764,511.18	\$362,706.19	\$933,114.62	\$1,450,937.95	\$139,796.15	\$189,478.40	\$916,429.84
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,294,643.52	\$1,803,964.68	\$2,263,621.13	\$9,710,449.96	\$1,317,621.55	\$999,852.63	\$3,717,086.09
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,527,017.70	\$1,184,518.34	\$3,069,782.77	\$3,307,843.79	\$459,504.34	\$915,660.31	\$2,523,688.25
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,855,113.64	\$2,124,368.06	\$4,467,312.08	\$4,727,388.56	\$724,838.03	\$1,075,091.95	\$3,615,494.98
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,413,638.63	\$1,002,503.03	\$2,662,612.00	\$3,428,978.87	\$365,168.23	\$718,364.51	\$2,771,243.84
Campbell	\$45,036,428.70	\$6,145,410.12	\$26,834,802.82	\$3,492,150.62	\$5,176,497.51	\$12,056,215.76	\$1,568,937.23	\$1,759,326.06	\$7,585,059.33
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,852,403.46	\$1,322,350.81	\$3,004,857.64	\$5,529,035.84	\$616,864.34	\$1,101,986.98	\$2,912,507.63
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,377,324.07	\$1,872,044.02	\$3,110,097.20	\$5,592,222.26	\$782,584.48	\$970,045.04	\$3,851,917.52
Charles City	\$5,500,875.41	\$868,431.68	\$2,744,722.91	\$293,964.09	\$902,666.54	\$1,887,720.82	\$202,177.84	\$352,695.69	\$517,138.25
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,387,304.27	\$1,077,912.55	\$3,858,373.18	\$2,726,123.94	\$350,353.71	\$692,594.56	\$2,688,691.15
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$133,150,562.01	\$16,128,733.53	\$19,340,524.38	\$93,334,489.89	\$11,305,751.12	\$9,983,299.94	\$37,090,120.00
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,653,699.10	\$558,697.60	\$1,015,365.99	\$4,949,476.92	\$594,207.07	\$658,320.15	\$1,379,922.87
Craig	\$4,162,799.55	\$564,002.12	\$2,353,973.40	\$255,534.50	\$768,773.14	\$1,244,824.03	\$135,131.30	\$196,248.69	\$446,274.40
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,587,261.03	\$1,886,357.69	\$3,552,000.44	\$10,096,148.15	\$1,221,827.66	\$1,564,634.17	\$4,352,662.44
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,439,985.77	\$479,953.40	\$1,508,235.66	\$2,222,657.94	\$240,264.79	\$565,507.06	\$1,492,997.63
Dickenson	\$13,844,840.60	\$1,955,765.56	\$9,142,698.71	\$1,284,366.48	\$2,633,391.23	\$2,746,376.34	\$385,811.00	\$518,834.35	\$2,306,401.47
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$14,988,386.90	\$1,582,803.24	\$2,963,790.70	\$6,368,676.22	\$672,544.78	\$970,060.77	\$4,042,103.00
Essex	\$9,327,371.17	\$1,208,746.85	\$4,604,071.85	\$495,045.15	\$6,908,082.61	\$3,514,552.47	\$377,896.39	\$886,025.01	\$1,420,591.80
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$234,509,054.69	\$28,620,542.94	\$44,794,330.75	\$549,330,602.87	\$67,042,784.88	\$76,925,300.21	\$83,633,483.65
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,350,504.53	\$2,152,301.54	\$3,472,305.01	\$28,944,610.24	\$3,394,867.38	\$3,718,049.44	\$5,269,699.14
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,998,015.73	\$795,774.20	\$1,395,701.39	\$3,733,491.29	\$424,551.21	\$462,022.93	\$1,951,769.69
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,228,137.43	\$1,046,884.14	\$2,482,960.07	\$5,740,455.32	\$651,224.77	\$1,082,752.25	\$2,640,806.32
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,439,199.01	\$2,688,046.13	\$4,533,865.80	\$13,034,759.41	\$1,714,256.73	\$2,030,607.50	\$6,166,311.26
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,806,693.65	\$3,585,850.04	\$5,195,737.85	\$18,722,602.42	\$2,252,394.89	\$2,379,282.40	\$9,104,417.35
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97	\$963,005.30	\$1,651,071.32	\$3,799,124.10	\$449,647.33	\$485,179.63	\$2,059,873.20
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,517,131.49	\$2,335,917.93	\$3,734,147.64	\$9,358,636.36	\$1,120,093.21	\$1,348,989.24	\$5,133,961.55
Goochland	\$11,574,136.94	\$1,595,115.21	\$2,629,472.23	\$308,819.81	\$964,911.47	\$7,349,549.50	\$863,171.87	\$1,459,464.70	\$1,276,285.73
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,494,496.22	\$1,033,338.20	\$1,988,350.34	\$3,441,005.00	\$418,591.27	\$508,228.27	\$2,279,059.53
Greene	\$15,294,298.06	\$1,736,265.26	\$9,077,102.95	\$864,601.86	\$2,334,408.32	\$4,480,929.84	\$426,812.42	\$831,044.58	\$2,364,544.83
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,455,761.58	\$589,809.72	\$2,237,768.30	\$2,114,212.64	\$193,158.18	\$501,797.40	\$1,787,110.60
Halifax	\$35,645,982.22	\$4,653,166.98	\$19,444,892.28	\$2,421,676.19	\$4,242,445.67	\$11,547,922.96	\$1,438,183.85	\$1,620,059.35	\$5,663,456.34
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,905,428.26	\$4,861,981.51	\$6,368,459.95	\$36,158,302.44	\$4,297,742.51	\$3,454,902.48	\$12,849,339.89
Henrico	\$231,976,979.40	\$31,055,403.92	\$99,034,244.55	\$11,582,403.62	\$19,681,541.03	\$101,887,330.93	\$11,916,082.11	\$14,712,315.14	\$33,226,839.74
Henry	\$46,816,618.01	\$6,812,882.41	\$27,610,578.32	\$3,503,043.91	\$6,014,116.24	\$12,393,157.29	\$1,572,360.19	\$1,971,326.48	\$7,315,243.04
Highland	\$2,389,551.54	\$253,591.62	\$1,018,212.09	\$99,131.65	\$586,898.00	\$1,117,747.83	\$108,822.31	\$272,336.32	\$301,362.22
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,059,803.66	\$1,708,180.76	\$3,323,702.03	\$8,425,089.45	\$1,023,597.20	\$1,545,069.16	\$3,905,639.41

Division Level Summary 2003

<u>Division</u>	<u>Total SOQ Cost</u>	<u>State</u>				<u>Local</u>			<u>Difference in State Cost From FY 02</u>
		<u>Assumed Sales Tax *</u>	<u>SOQ Cost</u>	<u>Op. Cost of Initiative Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	<u>SOQ Required Local Effort</u>	<u>Op. Cost of Initiative Exceeding SOQ</u>	<u>Non-SOQ Cost</u>	
James City	\$39,636,541.19	\$5,946,843.10	\$13,064,864.92	\$1,706,090.94	\$2,479,648.20	\$20,624,833.17	\$2,693,318.40	\$3,485,467.21	\$4,530,267.88
King George	\$15,266,186.87	\$2,109,475.57	\$8,426,873.59	\$988,136.37	\$1,752,625.45	\$4,729,837.71	\$554,621.43	\$727,469.75	\$1,891,561.66
King And Queen	\$6,596,343.26	\$635,175.24	\$3,569,547.41	\$411,052.40	\$1,042,524.94	\$2,391,620.61	\$275,407.85	\$463,924.64	\$868,711.64
King William	\$10,551,040.90	\$1,258,986.70	\$5,855,852.56	\$657,159.92	\$1,485,521.88	\$3,436,201.64	\$385,620.02	\$647,117.20	\$1,567,898.05
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,613,772.08	\$303,744.03	\$1,151,537.73	\$3,643,762.23	\$423,438.23	\$1,032,570.16	\$1,088,392.56
Lee	\$22,681,036.22	\$2,700,391.89	\$16,198,308.35	\$1,889,929.80	\$5,491,857.32	\$3,782,335.97	\$441,302.22	\$784,151.13	\$4,203,591.19
Loudoun	\$211,306,556.73	\$20,392,594.03	\$64,414,371.02	\$7,932,833.14	\$8,815,576.55	\$126,499,591.69	\$15,578,824.06	\$11,689,622.44	\$24,012,218.10
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,934,596.26	\$792,395.23	\$2,019,282.40	\$11,537,956.37	\$1,318,407.19	\$2,365,912.26	\$2,450,773.55
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,917,763.51	\$786,192.58	\$1,867,437.07	\$2,237,561.41	\$254,295.22	\$438,841.36	\$1,999,969.73
Madison	\$11,260,154.86	\$1,379,203.48	\$5,964,142.25	\$573,222.12	\$1,169,537.45	\$3,916,809.13	\$376,450.05	\$439,640.66	\$1,861,835.81
Mathews	\$7,520,044.46	\$908,503.94	\$3,488,909.93	\$379,006.73	\$1,038,135.88	\$3,122,630.59	\$339,217.13	\$527,132.27	\$1,044,943.47
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$17,082,763.62	\$2,062,987.75	\$3,836,359.99	\$8,232,535.16	\$994,196.23	\$1,409,685.63	\$4,774,105.62
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,254,252.37	\$323,792.65	\$1,133,936.10	\$3,751,673.08	\$373,285.17	\$684,651.70	\$1,155,118.17
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,538,225.71	\$3,409,294.85	\$5,498,404.77	\$16,031,914.99	\$2,059,577.22	\$2,408,488.41	\$8,009,679.52
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,925,045.38	\$616,858.13	\$1,485,849.61	\$4,728,120.79	\$592,193.47	\$965,294.44	\$1,443,088.84
New Kent	\$13,866,190.81	\$1,726,695.77	\$6,934,079.57	\$672,350.01	\$1,073,660.27	\$5,205,415.47	\$504,733.34	\$497,825.95	\$1,965,736.83
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,982,569.16	\$764,777.92	\$2,333,329.08	\$3,123,913.92	\$342,152.05	\$733,802.36	\$2,186,309.11
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,825,373.79	\$315,382.46	\$1,184,502.59	\$3,904,911.56	\$435,885.90	\$1,020,040.94	\$1,091,695.11
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,490,520.15	\$1,023,511.07	\$2,796,650.81	\$3,286,162.88	\$354,398.29	\$732,675.02	\$2,441,272.52
Orange	\$22,953,838.39	\$2,774,555.48	\$11,554,657.39	\$1,335,026.87	\$2,200,138.10	\$8,624,625.52	\$996,490.54	\$1,101,231.83	\$3,063,839.17
Page	\$19,092,194.74	\$2,580,175.11	\$11,419,712.78	\$1,501,110.71	\$2,609,440.51	\$5,092,306.85	\$669,379.04	\$872,109.19	\$3,197,025.74
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,474,213.02	\$1,224,239.63	\$2,301,934.06	\$3,647,390.50	\$526,925.63	\$607,058.75	\$2,202,477.64
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,082,345.92	\$3,848,371.56	\$6,150,358.99	\$12,726,457.35	\$1,575,689.83	\$1,845,556.81	\$8,684,115.43
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,421,844.50	\$1,155,643.50	\$1,603,557.73	\$7,299,367.03	\$809,402.41	\$729,500.53	\$2,600,975.28
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,486,917.10	\$824,759.70	\$2,681,063.59	\$3,843,341.65	\$373,496.44	\$908,747.61	\$2,453,100.83
Prince George	\$31,571,755.64	\$3,847,535.12	\$19,900,445.49	\$2,166,091.47	\$5,341,340.90	\$7,823,775.03	\$851,589.60	\$1,049,628.77	\$5,308,948.17
Prince William	\$312,760,006.92	\$35,908,334.12	\$164,809,800.82	\$20,271,771.81	\$31,793,971.92	\$112,041,871.98	\$13,781,263.31	\$17,928,541.23	\$49,300,826.10
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,642,586.59	\$2,090,881.31	\$3,268,226.63	\$7,576,333.69	\$1,012,697.90	\$1,159,749.47	\$4,203,830.55
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,647,514.65	\$204,240.84	\$684,682.00	\$3,392,297.68	\$420,539.95	\$700,271.35	\$658,382.41
Richmond County	\$6,503,494.51	\$910,896.31	\$3,713,485.20	\$479,187.51	\$1,461,969.11	\$1,879,113.00	\$242,480.43	\$360,862.24	\$1,035,247.59
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$35,824,286.98	\$4,577,739.94	\$6,024,114.71	\$27,840,697.88	\$3,557,571.85	\$3,081,938.70	\$9,159,674.75
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,400,755.24	\$1,110,868.99	\$2,061,074.03	\$5,866,831.78	\$775,797.09	\$778,131.23	\$2,402,373.86
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,233,465.64	\$4,088,934.37	\$6,006,399.05	\$17,809,543.48	\$2,408,657.19	\$2,571,010.80	\$8,900,278.66
Russell	\$22,318,675.76	\$3,855,908.43	\$13,488,897.82	\$2,131,347.04	\$4,242,488.95	\$4,973,869.52	\$785,908.70	\$1,186,354.03	\$4,109,832.45
Scott	\$20,802,405.38	\$2,798,479.22	\$13,830,616.07	\$2,009,163.48	\$3,329,805.53	\$4,173,310.08	\$606,253.70	\$722,520.80	\$3,069,771.55
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,665,800.68	\$1,783,206.43	\$3,462,199.62	\$9,761,566.11	\$1,111,139.34	\$1,560,458.62	\$4,408,057.06
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,109,147.69	\$2,423,289.44	\$4,626,143.84	\$6,462,287.44	\$864,755.93	\$1,104,777.95	\$5,150,946.39
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,815,188.03	\$1,390,715.35	\$2,933,035.35	\$4,430,367.89	\$627,739.44	\$875,132.94	\$3,420,912.22
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,555,429.94	\$6,718,904.14	\$9,160,622.71	\$35,719,269.71	\$3,898,833.12	\$3,528,158.48	\$19,278,927.85
Stafford	\$117,943,383.85	\$14,126,369.03	\$67,564,113.25	\$7,833,134.24	\$7,804,995.33	\$36,252,901.58	\$4,203,027.77	\$3,176,021.03	\$20,068,327.00
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58	\$114,493.91	\$738,936.21	\$5,107,746.30	\$457,975.63	\$1,427,515.77	\$284,033.48
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,502,458.16	\$572,862.59	\$1,883,417.26	\$2,114,911.27	\$269,087.13	\$585,595.08	\$1,065,176.96
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,349,417.49	\$2,934,646.44	\$5,946,117.29	\$8,741,590.60	\$1,098,677.42	\$1,581,539.02	\$6,758,411.30
Warren	\$27,149,411.35	\$3,696,217.48	\$14,193,872.93	\$1,727,844.73	\$2,489,303.99	\$9,259,320.94	\$1,127,153.17	\$1,104,281.92	\$4,631,907.49
Washington	\$37,011,025.90	\$6,014,427.66	\$20,116,792.25	\$2,592,636.26	\$4,880,571.48	\$10,879,805.98	\$1,402,180.78	\$1,867,886.31	\$5,646,227.83
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,640,852.44	\$696,961.42	\$2,071,032.53	\$3,483,787.55	\$430,443.01	\$929,787.82	\$1,787,348.17
Wise	\$35,346,570.93	\$4,806,877.00	\$23,698,802.49	\$2,808,147.66	\$6,097,484.15	\$6,840,891.44	\$810,599.33	\$1,311,899.53	\$5,965,413.63
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,709,646.43	\$1,745,857.94	\$2,882,592.76	\$6,514,053.87	\$829,533.62	\$848,023.42	\$3,731,400.16
York	\$61,480,290.35	\$7,854,163.09	\$32,974,705.65	\$4,000,286.46	\$4,585,198.40	\$20,651,421.61	\$2,505,302.19	\$2,136,131.30	\$9,704,906.01
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78	\$1,449,769.88	\$5,762,526.24	\$48,195,151.13	\$5,799,079.53	\$13,725,058.08	\$3,770,776.66

Division Level Summary 2003

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,954,359.28	\$984,608.34	\$2,538,624.05	\$4,161,953.41	\$515,175.88	\$782,552.03	\$2,373,305.08
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,090,637.07	\$544,456.65	\$1,067,717.51	\$1,404,576.62	\$186,946.70	\$228,027.29	\$1,122,030.03
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$10,136,785.51	\$1,207,962.56	\$5,847,207.55	\$8,777,199.82	\$1,045,945.86	\$2,863,525.84	\$4,812,220.37
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,777,968.41	\$782,290.02	\$1,448,221.21	\$5,699,560.54	\$657,823.86	\$741,683.37	\$2,228,028.99
Covington	\$5,721,820.86	\$559,815.46	\$3,493,129.05	\$413,272.48	\$848,069.06	\$1,668,876.34	\$197,444.94	\$251,625.34	\$934,656.96
Danville	\$38,506,300.92	\$6,229,143.21	\$22,713,435.88	\$3,238,615.54	\$7,336,924.87	\$9,563,721.83	\$1,363,651.82	\$2,294,364.94	\$7,434,771.95
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,896,715.98	\$223,736.98	\$725,515.73	\$7,586,863.92	\$894,947.91	\$1,305,419.01	\$507,672.96
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$4,193,516.34	\$408,557.75	\$1,615,755.30	\$6,409,559.10	\$624,458.05	\$1,550,118.80	\$1,956,468.83
Galax	\$6,708,842.33	\$656,108.51	\$4,181,833.80	\$611,934.83	\$1,226,160.23	\$1,870,900.02	\$273,771.97	\$404,135.06	\$1,379,632.41
Hampton	\$123,286,114.09	\$18,719,128.57	\$76,742,589.03	\$9,163,882.64	\$16,887,568.87	\$27,824,396.48	\$3,322,529.34	\$4,843,086.60	\$25,425,598.19
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$9,305,699.33	\$1,092,730.91	\$2,704,719.88	\$9,015,347.02	\$1,058,636.01	\$1,948,012.58	\$3,957,264.06
Hopewell	\$21,751,844.66	\$2,673,477.69	\$14,098,614.04	\$1,578,699.12	\$3,416,321.97	\$4,979,752.93	\$557,610.24	\$975,142.77	\$4,052,947.04
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,950,757.29	\$3,270,226.54	\$7,655,032.76	\$15,247,460.35	\$1,921,433.31	\$3,326,146.65	\$8,015,322.73
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,850,712.10	\$1,005,940.59	\$2,149,009.49	\$3,961,552.09	\$450,255.98	\$715,984.72	\$2,671,514.92
Newport News	\$161,822,793.76	\$25,718,616.13	\$99,315,338.18	\$12,253,357.30	\$30,725,446.72	\$36,788,839.44	\$4,538,944.36	\$9,301,604.48	\$36,355,873.45
Norfolk	\$182,788,801.74	\$28,373,552.93	\$116,295,171.72	\$14,328,282.27	\$48,825,594.04	\$38,120,077.10	\$4,696,628.56	\$13,200,528.88	\$46,486,108.10
Norton	\$3,555,729.68	\$630,390.49	\$1,992,448.52	\$290,101.92	\$806,455.38	\$932,890.67	\$135,829.55	\$221,657.70	\$708,155.92
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,121,718.93	\$2,429,210.06	\$8,346,773.57	\$5,788,297.72	\$698,796.71	\$1,990,646.04	\$4,722,032.09
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$57,445,942.04	\$7,044,612.01	\$20,788,547.53	\$15,631,535.53	\$1,916,899.59	\$4,741,167.46	\$18,893,302.55
Radford	\$7,886,017.61	\$965,322.82	\$4,622,332.05	\$558,844.52	\$1,002,853.58	\$2,298,362.74	\$277,874.33	\$287,576.21	\$933,471.55
Richmond City	\$142,613,462.72	\$21,100,138.57	\$72,838,878.93	\$8,812,953.17	\$31,490,689.95	\$48,674,445.23	\$5,889,239.55	\$15,760,317.52	\$27,567,094.23
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$39,248,542.14	\$5,030,214.48	\$14,253,032.98	\$23,786,681.34	\$3,048,574.61	\$6,788,351.90	\$14,550,401.97
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,608,253.31	\$943,864.00	\$4,128,104.03	\$4,950,765.03	\$614,181.56	\$1,365,533.75	\$2,721,552.22
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,432,964.21	\$4,406,241.43	\$9,346,379.26	\$18,487,895.11	\$2,119,590.07	\$3,692,641.43	\$11,169,545.02
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,185,843.33	\$25,483,143.05	\$40,215,067.08	\$115,666,201.37	\$13,891,305.42	\$17,321,155.07	\$59,884,886.20
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,344,938.01	\$1,155,192.14	\$2,068,201.00	\$4,780,161.09	\$661,719.06	\$881,174.78	\$2,921,327.60
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48	\$71,991.17	\$1,768,383.53	\$2,479,993.93	\$287,964.70	\$926,609.79	\$112,690.66
Winchester	\$18,649,182.25	\$2,416,297.51	\$8,121,678.61	\$1,041,373.17	\$2,506,084.41	\$8,111,206.13	\$1,040,030.38	\$1,781,504.57	\$3,690,543.26
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97	\$330,896.72	\$577,973.45	\$10,979,451.87	\$1,323,586.89	\$1,706,223.49	\$820,649.69
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,538,030.37	\$491,544.74	\$1,838,015.58	\$1,901,632.42	\$205,978.66	\$601,761.12	\$967,725.38
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$113,154,792.02	\$12,573,392.54	\$22,307,713.07	\$59,944,170.84	\$6,660,801.34	\$8,886,563.21	\$34,372,999.71
Lexington	\$3,501,347.76	\$380,387.43	\$1,812,639.78	\$116,328.82	\$555,066.08	\$1,308,320.55	\$83,963.39	\$227,253.57	\$255,698.38
Emporia	\$6,359,421.41	\$689,601.74	\$3,922,381.25	\$352,037.89	\$860,679.44	\$1,747,438.42	\$156,834.46	\$324,882.99	\$1,010,093.88
Salem	\$19,454,941.74	\$2,745,248.90	\$9,619,770.16	\$1,222,436.82	\$2,233,533.44	\$7,089,922.67	\$900,955.26	\$1,084,285.29	\$2,903,695.95
Bedford City	\$4,863,689.54	\$602,280.10	\$2,890,940.17	\$363,746.06	\$584,659.49	\$1,370,469.28	\$172,436.22	\$196,986.99	\$681,501.21
Poquoson	\$12,383,831.32	\$1,558,033.42	\$6,988,052.54	\$800,814.47	\$1,051,974.65	\$3,837,745.35	\$439,796.64	\$346,845.46	\$1,909,964.65
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,262,297.40	\$2,295,979.33	\$4,016,564.23	\$13,310,280.07	\$1,673,399.97	\$2,296,388.67	\$5,707,717.74
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,813,107.77	\$971,690.02	\$1,955,761.97	\$3,359,598.95	\$417,822.06	\$653,640.52	\$2,422,152.18
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,772,972.03	\$204,908.96	\$654,952.58	\$746,885.89	\$86,320.37	\$165,116.60	\$303,667.96
West Point	\$4,655,104.23	\$374,406.50	\$2,902,741.14	\$323,140.05	\$687,066.60	\$1,377,956.60	\$153,397.41	\$188,721.52	\$675,533.95
<u>Combined Divisions</u>									
Bedford City/County	\$62,374,367.86	\$6,831,423.30	\$29,400,456.79	\$3,905,627.38	\$5,492,608.23	\$19,625,418.41	\$2,611,441.97	\$2,535,116.19	\$7,708,779.42
Emporia/Greensville	\$13,623,377.36	\$1,459,348.00	\$8,228,733.61	\$794,718.67	\$2,892,720.88	\$2,861,098.53	\$279,478.55	\$666,913.99	\$2,090,778.56
Fairfax City/County	\$1,009,943,000.35	\$115,061,216.52	\$237,253,917.66	\$28,951,439.66	\$45,372,304.20	\$560,310,054.74	\$68,366,371.77	\$78,631,523.70	\$84,454,133.34
Lexington/Rockbridge	\$21,929,483.02	\$2,453,977.40	\$10,213,395.01	\$1,227,197.80	\$2,616,140.11	\$7,175,152.33	\$859,760.48	\$1,005,384.81	\$2,658,072.24
Wmsburg/James City	\$47,954,636.48	\$6,405,580.77	\$13,684,863.40	\$1,778,082.12	\$4,248,031.74	\$23,104,827.09	\$2,981,283.10	\$4,412,077.01	\$4,642,958.53

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

**Option 13 -- Prevailing Instructional Staffing Ratios
and More At-Risk Pre-School (plus Combined Local Share Adjustment)
Division-Level FY 2004 Cost Summary and Impacts**

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$30,319,470.64	\$4,195,625.50	\$18,109,049.45	\$2,019,095.86	\$5,267,971.87	\$8,014,795.69	\$893,621.77	\$1,842,959.87	\$4,967,934.92
Albemarle	\$71,049,526.86	\$8,994,727.29	\$24,449,591.03	\$3,060,185.51	\$6,065,098.93	\$37,605,208.54	\$4,706,782.80	\$6,737,991.96	\$9,488,134.81
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,238,682.25	\$1,361,536.50	\$2,406,408.71	\$4,757,200.57	\$701,085.07	\$735,734.86	\$2,373,090.78
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,794,447.23	\$601,183.17	\$1,319,063.50	\$3,100,927.70	\$321,726.21	\$445,756.84	\$1,508,221.74
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,540,193.47	\$1,860,157.58	\$2,811,899.98	\$7,269,425.60	\$870,148.57	\$932,357.99	\$4,500,734.55
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,958,983.72	\$859,506.92	\$2,412,552.40	\$3,580,792.59	\$386,697.11	\$517,431.49	\$1,977,582.37
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72	\$2,344,422.12	\$7,481,401.52	\$78,102,902.88	\$9,377,688.49	\$20,395,378.90	\$6,182,397.84
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,548,411.31	\$3,974,074.76	\$5,700,928.00	\$18,188,954.78	\$2,291,217.31	\$2,300,375.87	\$9,222,894.21
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99	\$114,596.71	\$714,802.45	\$3,363,311.96	\$458,386.82	\$922,028.80	\$264,647.69
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,510,599.12	\$3,677,986.23	\$4,914,895.24	\$18,944,313.27	\$2,532,730.14	\$2,342,912.70	\$8,171,412.13
Bland	\$6,056,557.79	\$715,319.76	\$3,855,305.61	\$372,005.50	\$934,341.68	\$1,485,932.42	\$143,380.34	\$189,951.34	\$1,017,750.64
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,732,950.24	\$1,869,731.00	\$2,265,193.02	\$10,030,590.58	\$1,365,657.48	\$1,001,000.74	\$4,222,731.02
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,660,592.32	\$1,205,249.10	\$3,076,029.50	\$3,359,660.73	\$467,546.32	\$918,083.57	\$2,684,240.36
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,579,681.13	\$2,091,116.35	\$4,473,649.68	\$4,633,410.51	\$713,492.49	\$1,077,254.35	\$3,313,148.36
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,668,147.68	\$1,031,426.09	\$2,671,957.75	\$3,363,311.96	\$375,703.64	\$721,768.76	\$3,064,021.70
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,756,936.44	\$3,613,446.27	\$5,190,808.11	\$12,470,507.68	\$1,623,432.38	\$1,765,755.46	\$8,642,799.20
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,124,479.52	\$1,355,820.26	\$3,012,972.25	\$5,655,956.79	\$632,477.53	\$1,105,772.37	\$3,226,167.75
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,735,817.35	\$1,925,745.19	\$3,115,731.75	\$5,742,085.87	\$805,033.58	\$972,400.49	\$4,269,746.52
Charles City	\$5,547,980.17	\$868,431.68	\$2,772,632.48	\$298,118.50	\$903,472.34	\$1,906,916.01	\$205,035.08	\$353,249.89	\$550,008.02
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,569,328.90	\$1,105,056.65	\$3,865,429.62	\$2,785,287.37	\$359,176.36	\$694,888.11	\$2,904,916.33
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$137,648,888.51	\$16,715,310.31	\$19,365,510.13	\$96,487,679.80	\$11,716,923.59	\$10,000,814.19	\$42,200,009.03
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,811,467.12	\$579,068.06	\$1,015,613.14	\$5,117,272.29	\$615,872.22	\$658,583.01	\$1,558,308.49
Craig	\$4,242,113.87	\$564,002.12	\$2,405,852.90	\$261,200.05	\$768,773.14	\$1,272,258.86	\$138,127.35	\$196,248.69	\$503,819.45
Culpeper	\$30,793,256.16	\$4,206,391.18	\$16,135,568.36	\$1,953,832.05	\$3,556,952.75	\$10,451,296.62	\$1,265,532.02	\$1,567,841.86	\$4,973,396.43
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,667,932.03	\$504,788.00	\$1,512,200.74	\$2,336,767.89	\$252,696.99	\$567,491.98	\$1,749,743.55
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,974,262.53	\$1,263,215.31	\$2,633,391.23	\$2,695,779.77	\$379,457.40	\$518,834.35	\$2,116,814.12
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,564,305.94	\$1,648,833.18	\$2,969,398.08	\$6,613,388.47	\$700,601.39	\$972,443.38	\$4,689,659.36
Essex	\$9,591,619.59	\$1,208,746.85	\$4,753,927.13	\$508,821.45	\$6,911,553.26	\$3,628,945.61	\$388,412.63	\$888,674.36	\$1,587,694.02
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$243,537,977.33	\$29,786,323.36	\$44,877,284.36	\$570,480,590.14	\$69,773,591.43	\$77,119,616.61	\$93,911,140.33
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,085,572.23	\$2,243,426.79	\$3,477,054.13	\$30,104,046.92	\$3,538,601.03	\$3,725,540.32	\$6,100,641.21
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,260,366.85	\$829,901.21	\$1,397,142.53	\$3,873,457.49	\$442,758.21	\$462,791.79	\$2,249,688.97
Fluvanna	\$17,873,608.51	\$2,062,824.28	\$9,747,348.48	\$1,111,358.22	\$2,485,789.81	\$6,063,435.75	\$691,331.51	\$1,084,512.52	\$3,227,321.17
Franklin County	\$39,572,862.81	\$5,049,104.84	\$21,080,206.61	\$2,774,595.83	\$4,543,726.99	\$13,443,551.35	\$1,769,452.37	\$2,036,896.31	\$6,903,729.76
Frederick	\$57,884,042.82	\$7,427,124.37	\$30,990,639.31	\$3,731,394.13	\$5,201,480.62	\$19,466,279.14	\$2,343,816.11	\$2,382,889.63	\$10,439,649.88
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64	\$983,011.51	\$1,651,187.21	\$3,881,855.33	\$458,988.65	\$485,233.74	\$2,257,179.97
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,790,835.87	\$2,372,471.83	\$3,737,709.63	\$9,489,880.02	\$1,137,621.13	\$1,350,697.25	\$5,447,781.82
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,721,517.80	\$320,878.09	\$965,538.60	\$7,606,823.01	\$896,875.58	\$1,461,217.57	\$1,381,016.73
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,754,178.76	\$1,066,365.73	\$1,990,770.12	\$3,546,198.87	\$431,970.27	\$509,208.49	\$2,574,189.37
Greene	\$15,771,187.45	\$1,736,265.26	\$9,396,380.40	\$909,823.62	\$2,336,684.62	\$4,638,541.78	\$449,136.23	\$832,168.28	\$2,731,320.33
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,676,688.41	\$613,205.56	\$2,246,604.51	\$2,186,564.49	\$200,820.14	\$504,691.19	\$2,040,269.47
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,851,377.64	\$2,474,234.40	\$4,253,431.45	\$11,789,326.28	\$1,469,397.09	\$1,626,583.58	\$6,133,485.68
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,999,033.93	\$5,127,765.43	\$6,371,076.80	\$38,008,942.58	\$4,532,681.88	\$3,457,215.64	\$15,211,346.33
Henrico	\$241,632,203.64	\$31,055,403.92	\$103,793,304.58	\$12,165,792.28	\$19,726,621.67	\$106,783,495.14	\$12,516,277.68	\$14,758,694.51	\$38,614,369.07
Henry	\$47,218,568.24	\$6,812,882.41	\$27,888,004.36	\$3,544,850.09	\$6,030,895.00	\$12,517,681.47	\$1,591,125.12	\$1,978,857.71	\$7,651,254.02
Highland	\$2,396,798.01	\$253,591.62	\$1,021,666.49	\$100,798.89	\$586,898.00	\$1,121,539.91	\$110,652.52	\$272,336.32	\$306,483.85
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,426,373.15	\$1,754,815.93	\$3,332,525.01	\$8,644,749.75	\$1,051,542.51	\$1,550,356.18	\$4,327,667.06

Division Level Summary 2004

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$40,382,053.98	\$5,946,843.10	\$13,353,974.78	\$1,768,377.46	\$2,486,900.06	\$21,081,236.10	\$2,791,646.94	\$3,496,915.35	\$4,888,916.12
King George	\$15,516,307.77	\$2,109,475.57	\$8,587,076.02	\$1,010,225.32	\$1,757,307.51	\$4,819,756.17	\$567,019.52	\$730,097.69	\$2,078,535.10
King And Queen	\$6,810,226.27	\$635,175.24	\$3,697,620.56	\$425,972.05	\$1,042,830.33	\$2,477,430.47	\$285,404.12	\$464,129.25	\$1,012,009.82
King William	\$10,891,236.74	\$1,258,986.70	\$6,070,243.97	\$681,912.17	\$1,487,128.89	\$3,562,006.06	\$400,144.59	\$648,060.19	\$1,808,648.73
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,627,076.73	\$302,339.35	\$1,154,307.08	\$3,662,309.75	\$421,480.02	\$1,036,430.81	\$1,103,061.89
Lee	\$22,813,666.15	\$2,700,391.89	\$16,305,831.44	\$1,916,844.25	\$5,503,985.39	\$3,807,442.82	\$447,586.80	\$786,983.06	\$4,350,156.80
Loudoun	\$234,178,767.75	\$20,392,594.03	\$72,131,455.01	\$8,968,290.80	\$8,820,796.13	\$141,654,718.71	\$17,612,298.42	\$11,699,872.87	\$32,769,979.34
Louisa	\$22,196,297.64	\$3,244,058.83	\$7,114,670.45	\$807,058.49	\$2,024,132.57	\$11,837,568.36	\$1,342,804.30	\$2,373,982.09	\$2,650,361.18
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,012,949.03	\$795,667.91	\$1,871,675.99	\$2,268,349.32	\$257,360.03	\$440,212.44	\$2,108,869.50
Madison	\$11,540,876.75	\$1,379,203.48	\$6,133,585.99	\$590,107.08	\$1,169,947.90	\$4,028,087.28	\$387,538.84	\$439,910.22	\$2,048,574.95
Mathews	\$7,660,737.42	\$908,503.94	\$3,563,153.61	\$387,072.52	\$1,038,494.72	\$3,189,079.87	\$346,436.14	\$527,453.44	\$1,127,611.76
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,519,780.48	\$2,117,953.85	\$3,848,061.02	\$8,443,142.58	\$1,020,685.52	\$1,415,324.60	\$5,277,789.62
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,298,152.45	\$329,150.84	\$1,134,804.71	\$3,802,283.40	\$379,462.38	\$685,653.09	\$1,205,245.06
Montgomery	\$51,445,771.73	\$7,832,033.63	\$27,188,804.33	\$3,492,602.84	\$5,512,287.89	\$16,424,933.77	\$2,109,904.12	\$2,416,875.29	\$8,757,449.23
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,991,448.00	\$626,991.58	\$1,488,191.43	\$4,791,868.34	\$601,921.75	\$967,542.62	\$1,521,966.73
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,156,115.50	\$695,979.08	\$1,073,854.48	\$5,372,097.91	\$522,471.69	\$497,971.74	\$2,211,596.04
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,983,195.68	\$764,161.00	\$2,336,852.67	\$3,124,194.22	\$341,876.05	\$735,378.77	\$2,189,842.31
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,875,776.83	\$305,770.85	\$1,186,572.20	\$3,974,572.93	\$422,601.83	\$1,022,901.32	\$1,134,556.16
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,785,530.32	\$1,060,566.33	\$2,804,985.03	\$3,388,312.33	\$367,228.95	\$735,560.81	\$2,781,672.16
Orange	\$23,844,455.33	\$2,774,555.48	\$12,064,624.65	\$1,400,202.44	\$2,200,138.10	\$9,005,275.20	\$1,045,138.88	\$1,101,231.83	\$3,638,982.00
Page	\$19,459,606.33	\$2,580,175.11	\$11,673,814.63	\$1,533,995.18	\$2,617,200.26	\$5,205,616.59	\$684,042.96	\$875,569.44	\$3,491,771.82
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,532,546.53	\$1,237,213.21	\$2,305,024.08	\$3,672,497.85	\$532,509.59	\$608,388.72	\$2,276,874.74
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$31,746,260.96	\$3,937,748.50	\$6,160,852.50	\$12,998,292.89	\$1,612,284.62	\$1,849,853.30	\$9,447,900.91
Powhatan	\$21,228,232.95	\$2,550,868.53	\$10,984,158.01	\$1,218,674.94	\$1,603,557.73	\$7,693,206.40	\$853,549.07	\$729,500.53	\$3,226,320.22
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,694,567.82	\$847,412.54	\$2,691,243.54	\$3,937,377.29	\$383,754.88	\$913,357.65	\$2,693,584.34
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,371,715.02	\$2,219,802.35	\$5,352,445.27	\$8,009,052.63	\$872,705.80	\$1,053,994.40	\$5,845,032.95
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,509,856.07	\$21,574,678.40	\$31,841,637.59	\$118,636,214.94	\$14,667,012.17	\$17,960,945.56	\$60,351,453.62
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,016,088.61	\$2,138,955.84	\$3,272,578.73	\$7,757,235.73	\$1,035,982.32	\$1,161,857.36	\$4,629,759.19
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,689,399.38	\$209,589.50	\$685,126.58	\$3,478,539.99	\$431,553.05	\$701,186.77	\$706,060.38
Richmond County	\$6,598,702.50	\$910,896.31	\$3,776,703.31	\$488,539.19	\$1,464,000.95	\$1,911,102.88	\$247,212.60	\$361,890.40	\$1,109,849.21
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$36,771,072.83	\$4,702,955.77	\$6,029,854.25	\$28,576,488.62	\$3,654,882.81	\$3,086,399.16	\$10,237,415.96
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,570,038.36	\$1,135,321.08	\$2,065,177.96	\$5,985,053.96	\$792,873.69	\$780,997.30	\$2,600,213.02
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,181,993.43	\$4,217,760.78	\$6,021,697.33	\$18,368,290.11	\$2,484,544.61	\$2,580,022.51	\$9,992,931.15
Russell	\$22,564,400.37	\$3,855,908.43	\$13,668,424.21	\$2,162,031.90	\$4,252,797.72	\$5,040,067.73	\$797,223.37	\$1,190,155.27	\$4,330,352.48
Scott	\$21,146,346.02	\$2,798,479.22	\$14,094,831.27	\$2,052,228.40	\$3,329,805.53	\$4,253,035.52	\$619,248.30	\$722,520.80	\$3,377,051.66
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$16,117,213.82	\$1,837,955.88	\$3,468,798.05	\$10,042,847.56	\$1,145,254.45	\$1,564,570.19	\$4,920,818.08
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,498,571.42	\$2,481,595.53	\$4,629,777.25	\$6,601,254.12	\$885,562.59	\$1,106,074.54	\$5,602,309.62
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,121,158.98	\$1,441,391.31	\$2,937,954.81	\$4,568,476.69	\$650,613.50	\$877,353.48	\$3,782,478.60
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,908,964.84	\$7,233,130.05	\$9,170,304.55	\$38,245,530.80	\$4,197,227.17	\$3,533,776.64	\$24,156,370.51
Stafford	\$126,099,795.91	\$14,126,369.03	\$72,872,306.21	\$8,496,809.89	\$7,804,995.33	\$39,101,120.67	\$4,559,136.47	\$3,176,021.03	\$26,040,195.61
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67	\$115,160.35	\$739,548.21	\$5,159,278.69	\$460,641.39	\$1,429,963.77	\$298,195.02
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,490,775.47	\$569,178.03	\$1,886,771.63	\$2,109,423.63	\$267,356.40	\$587,170.70	\$1,053,164.08
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,138,757.81	\$2,908,110.50	\$5,960,712.95	\$8,662,723.51	\$1,088,742.85	\$1,587,003.36	\$6,535,811.35
Warren	\$28,132,467.39	\$3,696,217.48	\$14,788,818.45	\$1,802,830.87	\$2,494,756.84	\$9,647,431.47	\$1,176,070.10	\$1,107,839.07	\$5,307,292.00
Washington	\$37,467,250.70	\$6,014,427.66	\$20,412,882.15	\$2,630,093.33	\$4,887,963.59	\$11,039,940.89	\$1,422,438.77	\$1,871,884.20	\$5,987,166.91
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,705,951.27	\$703,822.64	\$2,079,860.42	\$3,523,992.55	\$434,680.50	\$935,239.93	\$1,868,136.12
Wise	\$35,927,942.06	\$4,806,877.00	\$24,149,946.48	\$2,862,614.70	\$6,102,101.35	\$6,971,118.57	\$826,321.77	\$1,313,232.33	\$6,475,641.85
Wythe	\$23,844,950.44	\$3,161,521.94	\$14,021,296.18	\$1,788,010.20	\$2,882,592.76	\$6,662,132.32	\$849,562.01	\$848,023.42	\$4,085,202.17
York	\$63,052,774.67	\$7,854,163.09	\$33,941,626.26	\$4,125,503.62	\$4,585,198.40	\$21,256,985.32	\$2,583,723.28	\$2,136,131.30	\$10,797,043.77
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80	\$1,517,774.69	\$5,781,498.24	\$50,266,055.19	\$6,071,098.78	\$13,800,946.08	\$4,375,479.49

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,192,060.62	\$1,007,191.58	\$2,538,624.05	\$4,286,325.70	\$526,992.09	\$782,552.03	\$2,633,589.66
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,201,959.71	\$559,078.93	\$1,067,717.51	\$1,442,800.78	\$191,967.46	\$228,027.29	\$1,247,974.95
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$10,327,630.58	\$1,229,853.39	\$5,863,060.69	\$8,942,448.00	\$1,064,900.60	\$2,877,252.70	\$5,040,809.41
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$7,019,638.19	\$810,093.16	\$1,450,345.17	\$5,902,779.47	\$681,203.38	\$743,469.40	\$2,499,625.86
Covington	\$5,922,016.98	\$559,815.46	\$3,628,601.77	\$430,692.92	\$848,529.21	\$1,733,599.75	\$205,767.73	\$251,845.18	\$1,088,010.27
Danville	\$39,095,722.92	\$6,229,143.21	\$23,128,212.14	\$3,294,860.63	\$7,360,731.04	\$9,738,367.57	\$1,387,334.38	\$2,304,388.77	\$7,929,599.47
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90	\$235,145.58	\$725,787.73	\$7,984,907.61	\$940,582.33	\$1,306,507.01	\$618,864.48
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$4,329,995.31	\$422,844.44	\$1,619,587.69	\$6,618,159.71	\$646,294.47	\$1,555,976.40	\$2,111,066.89
Galax	\$6,955,763.11	\$656,108.51	\$4,352,431.37	\$635,514.44	\$1,227,452.21	\$1,947,223.24	\$284,321.19	\$404,713.08	\$1,575,101.57
Hampton	\$125,498,767.49	\$18,719,128.57	\$78,366,473.95	\$9,356,103.47	\$16,944,710.98	\$28,413,164.97	\$3,392,222.44	\$4,863,804.49	\$27,298,846.05
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$9,579,878.58	\$1,128,155.17	\$2,713,354.59	\$9,280,971.46	\$1,092,954.97	\$1,956,377.87	\$4,275,502.28
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,473,052.64	\$1,618,571.93	\$3,425,367.13	\$5,112,007.89	\$571,693.66	\$978,337.61	\$4,476,303.61
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$26,394,854.58	\$3,332,835.24	\$7,675,378.53	\$15,508,391.30	\$1,958,219.28	\$3,338,100.88	\$8,542,374.49
Martinsville	\$15,320,862.73	\$2,102,298.45	\$9,131,384.20	\$1,036,407.07	\$2,151,240.78	\$4,087,180.07	\$463,892.68	\$716,983.44	\$2,984,884.78
Newport News	\$164,781,352.99	\$25,718,616.13	\$101,474,201.46	\$12,515,808.74	\$30,857,310.96	\$37,588,535.40	\$4,636,162.82	\$9,350,450.24	\$38,909,052.40
Norfolk	\$185,762,495.08	\$28,373,552.93	\$118,534,757.38	\$14,604,673.55	\$49,066,679.35	\$38,854,184.77	\$4,787,226.10	\$13,279,553.58	\$49,243,170.34
Norton	\$3,523,088.81	\$630,390.49	\$1,970,216.83	\$286,008.72	\$807,150.10	\$922,481.50	\$133,913.05	\$221,982.98	\$682,525.74
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,186,342.70	\$2,447,462.30	\$8,378,194.80	\$5,806,887.66	\$704,047.23	\$1,999,684.80	\$4,836,329.32
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,812,713.73	\$7,124,799.81	\$20,883,295.72	\$15,731,337.27	\$1,938,719.38	\$4,766,949.26	\$19,435,010.23
Radford	\$7,950,014.09	\$965,322.82	\$4,665,075.30	\$561,680.84	\$1,002,853.58	\$2,319,615.97	\$279,284.63	\$287,576.21	\$979,051.13
Richmond City	\$144,523,906.15	\$21,100,138.57	\$73,984,058.34	\$8,976,463.82	\$31,605,331.17	\$49,439,709.24	\$5,998,505.24	\$15,836,926.30	\$28,990,425.52
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$40,259,814.07	\$5,166,514.16	\$14,296,007.91	\$24,399,565.33	\$3,131,179.38	\$6,814,396.96	\$15,740,948.51
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,782,293.55	\$966,696.07	\$4,137,475.76	\$5,064,014.72	\$629,038.61	\$1,371,632.02	\$2,927,796.26
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,491,639.34	\$4,634,843.34	\$9,373,583.07	\$19,478,205.65	\$2,229,557.34	\$3,705,727.62	\$13,484,025.86
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,687,917.78	\$26,013,801.64	\$40,344,675.35	\$118,120,360.62	\$14,180,576.67	\$17,391,806.80	\$65,047,227.51
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,592,565.50	\$1,193,693.39	\$2,074,902.34	\$4,922,007.48	\$683,773.41	\$885,013.45	\$3,214,157.67
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22	\$70,041.05	\$1,768,723.53	\$2,499,180.87	\$280,164.19	\$927,969.79	\$115,877.27
Winchester	\$18,997,385.43	\$2,416,297.51	\$8,295,892.52	\$1,064,912.08	\$2,509,741.77	\$8,285,195.40	\$1,063,538.93	\$1,785,157.21	\$3,891,953.43
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91	\$344,156.53	\$578,959.45	\$11,400,491.66	\$1,376,626.12	\$1,710,167.49	\$940,155.44
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,395,518.12	\$474,401.88	\$1,840,291.76	\$1,841,913.58	\$198,795.05	\$602,714.94	\$810,346.44
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$117,621,674.46	\$13,084,794.41	\$22,362,166.28	\$62,310,518.38	\$6,931,718.38	\$8,915,410.00	\$39,405,737.23
Lexington	\$3,669,130.57	\$380,387.43	\$1,910,087.29	\$123,506.94	\$555,559.76	\$1,378,655.86	\$89,144.39	\$227,609.90	\$360,817.69
Emporia	\$6,560,768.05	\$689,601.74	\$4,061,672.86	\$367,023.56	\$860,679.44	\$1,809,493.46	\$163,510.64	\$324,882.99	\$1,164,371.15
Salem	\$19,823,959.63	\$2,745,248.90	\$9,832,213.77	\$1,250,773.99	\$2,233,533.44	\$7,246,496.96	\$921,840.20	\$1,084,285.29	\$3,144,476.72
Bedford City	\$4,978,211.24	\$602,280.10	\$2,968,631.69	\$363,165.90	\$584,659.49	\$1,407,299.46	\$172,161.20	\$196,986.99	\$758,612.57
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,175,535.75	\$824,949.34	\$1,051,974.65	\$3,940,708.63	\$453,051.19	\$346,845.46	\$2,121,582.73
Manassas	\$37,494,343.76	\$4,351,727.89	\$19,170,443.34	\$2,418,715.31	\$4,021,874.15	\$13,972,172.52	\$1,762,854.78	\$2,300,258.75	\$6,743,909.59
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,434,815.04	\$1,053,362.28	\$1,957,664.08	\$3,626,930.09	\$452,940.74	\$654,458.42	\$3,127,433.81
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,748,828.16	\$200,337.23	\$654,952.58	\$736,714.99	\$84,394.48	\$165,116.60	\$274,952.37
West Point	\$4,800,300.86	\$374,406.50	\$3,001,198.97	\$334,993.41	\$687,066.60	\$1,424,695.40	\$159,024.30	\$188,721.52	\$785,845.14
<u>Combined Divisions</u>									
Bedford City/County	\$64,408,310.31	\$6,831,423.30	\$30,479,230.80	\$4,041,152.14	\$5,499,554.74	\$20,351,612.73	\$2,704,891.33	\$2,539,899.69	\$8,930,024.70
Emporia/Greensville	\$13,906,901.45	\$1,459,348.00	\$8,425,516.57	\$813,542.79	\$2,901,557.09	\$2,923,279.48	\$285,214.62	\$669,807.78	\$2,315,221.84
Fairfax City/County	\$1,044,611,096.00	\$115,061,216.52	\$246,388,100.25	\$30,130,479.89	\$45,456,243.81	\$581,881,081.80	\$71,150,217.54	\$78,829,784.09	\$94,851,295.77
Lexington/Rockbridge	\$22,438,658.95	\$2,453,977.40	\$10,480,125.64	\$1,258,828.02	\$2,620,737.72	\$7,363,709.82	\$882,018.08	\$1,008,607.19	\$2,961,030.70
Wmsburg/James City	\$48,874,997.38	\$6,405,580.77	\$13,978,770.00	\$1,838,418.51	\$4,255,623.60	\$23,580,416.97	\$3,071,811.13	\$4,424,885.15	\$5,004,793.39

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 14 -- Prevailing Debt Service (plus Combined Local Share Adjustment)

Division-Level FY2003 Cost Summary and Impacts

Division	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,701,331.43	\$1,973,767.69	\$6,057,382.29	\$7,834,345.76	\$873,560.19	\$2,289,930.10	\$5,304,299.14
Albemarle	\$68,710,906.26	\$8,994,727.29	\$23,528,174.52	\$2,948,632.03	\$6,835,358.81	\$36,188,004.46	\$4,535,205.61	\$8,655,524.38	\$9,225,424.69
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,028,453.53	\$1,321,313.23	\$2,616,656.95	\$4,648,949.18	\$680,373.23	\$876,057.18	\$2,332,887.04
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,650,787.40	\$585,401.68	\$1,483,121.11	\$3,024,047.42	\$313,280.66	\$559,749.96	\$1,512,838.03
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,118,460.80	\$1,803,019.32	\$3,501,525.00	\$7,072,146.57	\$843,420.31	\$1,346,039.92	\$4,711,488.63
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,812,823.04	\$844,596.11	\$2,683,168.15	\$3,515,034.06	\$379,988.65	\$673,115.99	\$2,087,126.62
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21	\$2,264,452.89	\$7,649,903.28	\$75,410,744.82	\$9,057,811.54	\$23,297,011.81	\$5,597,890.85
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,831,748.79	\$3,881,034.88	\$7,328,645.89	\$17,775,769.40	\$2,237,576.00	\$3,529,968.15	\$10,040,909.70
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58	\$112,269.89	\$714,666.45	\$3,313,846.31	\$449,079.54	\$921,484.80	\$249,818.46
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,509,516.62	\$3,541,881.32	\$6,302,967.71	\$18,254,949.13	\$2,439,005.74	\$3,623,073.17	\$8,422,297.18
Bland	\$5,930,768.88	\$715,319.76	\$3,764,511.18	\$362,706.19	\$944,332.72	\$1,450,937.95	\$139,796.15	\$194,931.29	\$927,647.93
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,294,643.52	\$1,803,964.68	\$2,835,637.46	\$9,710,449.96	\$1,317,621.55	\$1,563,411.86	\$4,289,102.42
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,527,017.70	\$1,184,518.34	\$3,367,784.13	\$3,307,843.79	\$459,504.34	\$1,061,520.87	\$2,821,689.61
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,855,113.64	\$2,124,368.06	\$5,028,019.41	\$4,727,388.56	\$724,838.03	\$1,314,373.52	\$4,176,202.31
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,413,638.63	\$1,002,503.03	\$2,965,374.44	\$3,428,978.87	\$365,168.23	\$856,895.48	\$3,074,006.28
Campbell	\$45,036,428.70	\$6,145,410.12	\$26,834,802.82	\$3,492,150.62	\$6,658,310.91	\$12,056,215.76	\$1,568,937.23	\$2,609,155.89	\$9,066,872.72
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,852,403.46	\$1,322,350.81	\$3,533,959.36	\$5,529,035.84	\$616,864.34	\$1,418,095.96	\$3,441,609.34
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,377,324.07	\$1,872,044.02	\$3,711,114.68	\$5,592,222.26	\$782,584.48	\$1,288,866.39	\$4,452,935.00
Charles City	\$5,500,875.41	\$868,431.68	\$2,744,722.91	\$293,964.09	\$912,284.09	\$1,887,720.82	\$202,177.84	\$361,541.85	\$526,755.80
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,387,304.27	\$1,077,912.55	\$4,146,627.46	\$2,726,123.94	\$350,353.71	\$809,423.33	\$2,976,945.44
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$133,150,562.01	\$16,128,733.53	\$27,122,994.91	\$93,334,489.89	\$11,305,751.12	\$17,298,321.33	\$44,872,590.53
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,653,699.10	\$558,697.60	\$1,106,892.57	\$4,949,476.92	\$594,207.07	\$799,078.05	\$1,471,449.45
Craig	\$4,162,799.55	\$564,002.12	\$2,353,973.40	\$255,534.50	\$768,773.14	\$1,244,824.03	\$135,131.30	\$196,248.69	\$446,274.40
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,587,261.03	\$1,886,357.69	\$4,302,907.09	\$10,096,148.15	\$1,221,827.66	\$2,209,932.12	\$5,103,569.09
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,439,985.77	\$479,953.40	\$1,597,539.81	\$2,222,657.94	\$240,264.79	\$623,138.88	\$1,582,301.78
Dickenson	\$13,844,840.60	\$1,955,765.56	\$9,142,698.71	\$1,284,366.48	\$2,958,351.88	\$2,746,376.34	\$385,811.00	\$639,999.42	\$2,631,362.12
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$14,988,386.90	\$1,582,803.24	\$3,662,408.03	\$6,368,676.22	\$672,544.78	\$1,347,237.59	\$4,740,720.33
Essex	\$9,327,371.17	\$1,208,746.85	\$4,604,071.85	\$495,045.15	\$6,992,453.28	\$3,514,552.47	\$377,896.39	\$973,479.67	\$1,504,962.46
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$234,509,054.69	\$28,620,542.94	\$51,207,221.63	\$549,330,602.87	\$67,042,784.88	\$106,944,391.81	\$90,046,374.53
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,350,504.53	\$2,152,301.54	\$4,083,187.36	\$28,944,610.24	\$3,394,867.38	\$5,285,371.36	\$5,880,581.49
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,998,015.73	\$795,774.20	\$1,612,173.36	\$3,733,491.29	\$424,551.21	\$611,854.73	\$2,168,241.66
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,228,137.43	\$1,046,884.14	\$2,857,562.55	\$5,740,455.32	\$651,224.77	\$1,390,352.91	\$3,015,408.79
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,439,199.01	\$2,688,046.13	\$5,538,886.15	\$13,034,759.41	\$1,714,256.73	\$2,879,286.38	\$7,171,331.61
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,806,693.65	\$3,585,850.04	\$6,777,417.15	\$18,722,602.42	\$2,252,394.89	\$3,692,316.33	\$10,686,096.64
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97	\$963,005.30	\$1,951,991.28	\$3,799,124.10	\$449,647.33	\$665,143.28	\$2,360,793.16
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,517,131.49	\$2,335,917.93	\$4,705,514.33	\$9,358,636.36	\$1,120,093.21	\$1,947,012.51	\$6,105,328.24
Goochland	\$11,574,136.94	\$1,595,115.21	\$2,629,472.23	\$308,819.81	\$964,911.47	\$7,349,549.50	\$863,171.87	\$1,459,464.70	\$1,276,285.73
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,494,496.22	\$1,033,338.20	\$2,269,921.15	\$3,441,005.00	\$418,591.27	\$652,610.90	\$2,560,630.34
Greene	\$15,294,298.06	\$1,736,265.26	\$9,077,102.95	\$864,601.86	\$2,681,272.50	\$4,480,929.84	\$426,812.42	\$1,051,488.92	\$2,711,409.00
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,455,761.58	\$589,809.72	\$2,422,801.28	\$2,114,212.64	\$193,158.18	\$577,393.69	\$1,972,143.57
Halifax	\$35,645,982.22	\$4,653,166.98	\$19,444,892.28	\$2,421,676.19	\$5,154,796.22	\$11,547,922.96	\$1,438,183.85	\$2,331,332.49	\$6,575,806.89
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,905,428.26	\$4,861,981.51	\$8,415,724.31	\$36,158,302.44	\$4,297,742.51	\$5,973,890.41	\$14,896,604.24
Henrico	\$231,976,979.40	\$31,055,403.92	\$99,034,244.55	\$11,582,403.62	\$24,322,797.46	\$101,887,330.93	\$11,916,082.11	\$21,565,390.97	\$37,868,096.17
Henry	\$46,816,618.01	\$6,812,882.41	\$27,610,578.32	\$3,503,043.91	\$7,426,645.11	\$12,393,157.29	\$1,572,360.19	\$2,780,599.09	\$8,727,771.91
Highland	\$2,389,551.54	\$253,591.62	\$1,018,212.09	\$99,131.65	\$586,898.00	\$1,117,747.83	\$108,822.31	\$272,336.32	\$301,362.22
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,059,803.66	\$1,708,180.76	\$3,986,107.93	\$8,425,089.45	\$1,023,597.20	\$2,066,686.67	\$4,568,045.31

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$39,636,541.19	\$5,946,843.10	\$13,064,864.92	\$1,706,090.94	\$2,948,929.39	\$20,624,833.17	\$2,693,318.40	\$4,690,891.57	\$4,999,549.06
King George	\$15,266,186.87	\$2,109,475.57	\$8,426,873.59	\$988,136.37	\$2,089,446.04	\$4,729,837.71	\$554,621.43	\$974,065.57	\$2,228,382.25
King And Queen	\$6,596,343.26	\$635,175.24	\$3,569,547.41	\$411,052.40	\$1,056,117.04	\$2,391,620.61	\$275,407.85	\$476,060.70	\$882,303.73
King William	\$10,551,040.90	\$1,258,986.70	\$5,855,852.56	\$657,159.92	\$1,639,626.76	\$3,436,201.64	\$385,620.02	\$765,660.82	\$1,722,002.93
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,613,772.08	\$303,744.03	\$1,151,537.73	\$3,643,762.23	\$423,438.23	\$1,032,570.16	\$1,088,392.56
Lee	\$22,681,036.22	\$2,700,391.89	\$16,198,308.35	\$1,889,929.80	\$6,146,507.27	\$3,782,335.97	\$441,302.22	\$971,566.15	\$4,858,241.15
Loudoun	\$211,306,556.73	\$20,392,594.03	\$64,414,371.02	\$7,932,833.14	\$10,885,836.59	\$126,499,591.69	\$15,578,824.06	\$18,988,739.64	\$26,082,478.14
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,934,596.26	\$792,395.23	\$2,161,156.37	\$11,537,956.37	\$1,318,407.19	\$2,758,125.80	\$2,592,647.52
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,917,763.51	\$786,192.58	\$2,063,796.80	\$2,237,561.41	\$254,295.22	\$518,015.75	\$2,196,329.45
Madison	\$11,260,154.86	\$1,379,203.48	\$5,964,142.25	\$573,222.12	\$1,325,081.21	\$3,916,809.13	\$376,450.05	\$575,410.08	\$2,017,379.57
Mathews	\$7,520,044.46	\$908,503.94	\$3,488,909.93	\$379,006.73	\$1,062,958.77	\$3,122,630.59	\$339,217.13	\$558,128.54	\$1,069,766.36
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$17,082,763.62	\$2,062,987.75	\$4,588,808.75	\$8,232,535.16	\$994,196.23	\$1,875,477.32	\$5,526,554.39
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,254,252.37	\$323,792.65	\$1,133,936.10	\$3,751,673.08	\$373,285.17	\$684,651.70	\$1,155,118.17
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,538,225.71	\$3,409,294.85	\$6,835,089.93	\$16,031,914.99	\$2,059,577.22	\$3,470,651.78	\$9,346,364.67
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,925,045.38	\$616,858.13	\$1,581,631.93	\$4,728,120.79	\$592,193.47	\$1,095,346.35	\$1,538,871.16
New Kent	\$13,866,190.81	\$1,726,695.77	\$6,934,079.57	\$672,350.01	\$1,270,653.30	\$5,205,415.47	\$504,733.34	\$698,119.40	\$2,162,729.86
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,982,569.16	\$764,777.92	\$2,551,812.65	\$3,123,913.92	\$342,152.05	\$858,532.68	\$2,404,792.68
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,825,373.79	\$315,382.46	\$1,184,502.59	\$3,904,911.56	\$435,885.90	\$1,020,040.94	\$1,091,695.11
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,490,520.15	\$1,023,511.07	\$3,155,203.46	\$3,286,162.88	\$354,398.29	\$888,101.30	\$2,799,825.16
Orange	\$22,953,838.39	\$2,774,555.48	\$11,554,657.39	\$1,335,026.87	\$2,681,438.76	\$8,624,625.52	\$996,490.54	\$1,587,384.60	\$3,545,139.83
Page	\$19,092,194.74	\$2,580,175.11	\$11,419,712.78	\$1,501,110.71	\$3,089,509.93	\$5,092,306.85	\$669,379.04	\$1,145,202.81	\$3,677,095.16
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,474,213.02	\$1,224,239.63	\$2,612,132.76	\$3,647,390.50	\$526,925.63	\$776,878.56	\$2,512,676.34
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,082,345.92	\$3,848,371.56	\$7,715,223.43	\$12,726,457.35	\$1,575,689.83	\$2,657,280.55	\$10,248,979.86
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,421,844.50	\$1,155,643.50	\$2,030,296.23	\$7,299,367.03	\$809,402.41	\$1,130,229.79	\$3,027,713.78
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,486,917.10	\$824,759.70	\$3,006,540.36	\$3,843,341.65	\$373,496.44	\$1,097,026.48	\$2,778,577.60
Prince George	\$31,571,755.64	\$3,847,535.12	\$19,900,445.49	\$2,166,091.47	\$6,355,068.26	\$7,823,775.03	\$851,589.60	\$1,552,983.70	\$6,322,675.53
Prince William	\$312,760,006.92	\$35,908,334.12	\$164,809,800.82	\$20,271,771.81	\$40,532,359.57	\$112,041,871.98	\$13,781,263.31	\$25,860,693.77	\$58,039,213.75
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,642,586.59	\$2,090,881.31	\$4,013,392.28	\$7,576,333.69	\$1,012,697.90	\$1,623,564.14	\$4,948,996.20
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,647,514.65	\$204,240.84	\$684,682.00	\$3,392,297.68	\$420,539.95	\$700,271.35	\$658,382.41
Richmond County	\$6,503,494.51	\$910,896.31	\$3,713,485.20	\$479,187.51	\$1,529,274.42	\$1,879,113.00	\$242,480.43	\$404,813.81	\$1,102,552.90
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$35,824,286.98	\$4,577,739.94	\$7,820,237.67	\$27,840,697.88	\$3,557,571.85	\$4,982,663.34	\$10,955,797.71
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,400,755.24	\$1,110,868.99	\$2,343,685.67	\$5,866,831.78	\$775,797.09	\$1,042,644.87	\$2,684,985.51
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,233,465.64	\$4,088,934.37	\$7,684,870.38	\$17,809,543.48	\$2,408,657.19	\$3,867,727.92	\$10,578,749.99
Russell	\$22,318,675.76	\$3,855,908.43	\$13,488,897.82	\$2,131,347.04	\$4,909,423.59	\$4,973,869.52	\$785,908.70	\$1,495,529.04	\$4,776,767.09
Scott	\$20,802,405.38	\$2,798,479.22	\$13,830,616.07	\$2,009,163.48	\$3,935,262.42	\$4,173,310.08	\$606,253.70	\$949,346.62	\$3,675,228.44
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,665,800.68	\$1,783,206.43	\$4,206,051.67	\$9,761,566.11	\$1,111,139.34	\$2,172,425.67	\$5,151,909.11
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,109,147.69	\$2,423,289.44	\$5,486,670.14	\$6,462,287.44	\$864,755.93	\$1,489,978.32	\$6,011,472.70
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,815,188.03	\$1,390,715.35	\$3,294,725.42	\$4,430,367.89	\$627,739.44	\$1,083,619.44	\$3,782,602.29
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,555,429.94	\$6,718,904.14	\$12,512,135.34	\$35,719,269.71	\$3,898,833.12	\$6,074,378.56	\$22,630,440.48
Stafford	\$117,943,383.85	\$14,126,369.03	\$67,564,113.25	\$7,833,134.24	\$11,819,056.46	\$36,252,901.58	\$4,203,027.77	\$5,971,980.16	\$24,082,388.13
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58	\$114,493.91	\$738,936.21	\$5,107,746.30	\$457,975.63	\$1,427,515.77	\$284,033.48
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,502,458.16	\$572,862.59	\$1,968,838.16	\$2,114,911.27	\$269,087.13	\$637,014.85	\$1,150,597.86
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,349,417.49	\$2,934,646.44	\$7,067,570.91	\$8,741,590.60	\$1,098,677.42	\$2,109,935.24	\$7,879,864.92
Warren	\$27,149,411.35	\$3,696,217.48	\$14,193,872.93	\$1,727,844.73	\$3,148,693.27	\$9,259,320.94	\$1,127,153.17	\$1,675,507.09	\$5,291,296.77
Washington	\$37,011,025.90	\$6,014,427.66	\$20,116,792.25	\$2,592,636.26	\$5,965,899.19	\$10,879,805.98	\$1,402,180.78	\$2,630,496.70	\$6,731,555.54
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,640,852.44	\$696,961.42	\$2,238,956.57	\$3,483,787.55	\$430,443.01	\$1,066,567.66	\$1,955,272.22
Wise	\$35,346,570.93	\$4,806,877.00	\$23,698,802.49	\$2,808,147.66	\$7,323,492.81	\$6,840,891.44	\$810,599.33	\$1,750,225.01	\$7,191,422.29
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,709,646.43	\$1,745,857.94	\$3,510,059.42	\$6,514,053.87	\$829,533.62	\$1,230,487.28	\$4,358,866.82
York	\$61,480,290.35	\$7,854,163.09	\$32,974,705.65	\$4,000,286.46	\$6,399,031.88	\$20,651,421.61	\$2,505,302.19	\$3,636,895.88	\$11,518,739.49
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78	\$1,449,769.88	\$5,871,701.59	\$48,195,151.13	\$5,799,079.53	\$15,453,395.43	\$3,879,952.01

Division Level Summary 2003

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,954,359.28	\$984,608.34	\$2,798,068.65	\$4,161,953.41	\$515,175.88	\$958,317.71	\$2,632,749.68
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,090,637.07	\$544,456.65	\$1,128,247.82	\$1,404,576.62	\$186,946.70	\$254,032.76	\$1,182,560.34
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$10,136,785.51	\$1,207,962.56	\$6,210,024.00	\$8,777,199.82	\$1,045,945.86	\$3,299,176.00	\$5,175,036.81
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,777,968.41	\$782,290.02	\$1,666,378.10	\$5,699,560.54	\$657,823.86	\$994,766.42	\$2,446,185.88
Covington	\$5,721,820.86	\$559,815.46	\$3,493,129.05	\$413,272.48	\$872,902.05	\$1,668,876.34	\$197,444.94	\$266,852.92	\$959,489.95
Danville	\$38,506,300.92	\$6,229,143.21	\$22,713,435.88	\$3,238,615.54	\$8,597,877.89	\$9,563,721.83	\$1,363,651.82	\$2,968,484.88	\$8,695,724.97
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,896,715.98	\$223,736.98	\$725,515.73	\$7,586,863.92	\$894,947.91	\$1,305,419.01	\$507,672.96
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$4,193,516.34	\$408,557.75	\$1,675,614.06	\$6,409,559.10	\$624,458.05	\$1,697,190.27	\$2,016,327.59
Galax	\$6,708,842.33	\$656,108.51	\$4,181,833.80	\$611,934.83	\$1,304,632.34	\$1,870,900.02	\$273,771.97	\$448,934.09	\$1,458,104.52
Hampton	\$123,286,114.09	\$18,719,128.57	\$76,742,589.03	\$9,163,882.64	\$21,338,441.76	\$27,824,396.48	\$3,322,529.34	\$6,869,529.80	\$29,876,471.08
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$9,305,699.33	\$1,092,730.91	\$3,007,144.68	\$9,015,347.02	\$1,058,636.01	\$2,363,168.23	\$4,259,688.86
Hopewell	\$21,751,844.66	\$2,673,477.69	\$14,098,614.04	\$1,578,699.12	\$4,061,846.74	\$4,979,752.93	\$557,610.24	\$1,260,955.79	\$4,698,471.82
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,950,757.29	\$3,270,226.54	\$8,984,643.70	\$15,247,460.35	\$1,921,433.31	\$4,350,405.40	\$9,344,933.67
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,850,712.10	\$1,005,940.59	\$2,504,056.23	\$3,961,552.09	\$450,255.98	\$918,780.77	\$3,026,561.66
Newport News	\$161,822,793.76	\$25,718,616.13	\$99,315,338.18	\$12,253,357.30	\$36,786,513.98	\$36,788,839.44	\$4,538,944.36	\$12,125,116.87	\$42,416,940.71
Norfolk	\$182,788,801.74	\$28,373,552.93	\$116,295,171.72	\$14,328,282.27	\$55,710,674.54	\$38,120,077.10	\$4,696,628.56	\$16,016,156.37	\$53,371,188.60
Norton	\$3,555,729.68	\$630,390.49	\$1,992,448.52	\$290,101.92	\$806,455.38	\$932,890.67	\$135,829.55	\$221,657.70	\$708,155.92
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,121,718.93	\$2,429,210.06	\$9,360,331.57	\$5,788,297.72	\$698,796.71	\$2,351,699.27	\$5,735,590.09
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$57,445,942.04	\$7,044,612.01	\$24,094,225.17	\$15,631,535.53	\$1,916,899.59	\$5,851,852.78	\$22,198,980.19
Radford	\$7,886,017.61	\$965,322.82	\$4,622,332.05	\$558,844.52	\$1,114,511.41	\$2,298,362.74	\$277,874.33	\$359,102.28	\$1,045,129.39
Richmond City	\$142,613,462.72	\$21,100,138.57	\$72,838,878.93	\$8,812,953.17	\$35,217,723.79	\$48,674,445.23	\$5,889,239.55	\$19,078,201.86	\$31,294,128.07
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$39,248,542.14	\$5,030,214.48	\$16,206,989.16	\$23,786,681.34	\$3,048,574.61	\$8,346,612.25	\$16,504,358.16
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,608,253.31	\$943,864.00	\$4,403,613.88	\$4,950,765.03	\$614,181.56	\$1,603,530.30	\$2,997,062.07
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,432,964.21	\$4,406,241.43	\$11,422,717.26	\$18,487,895.11	\$2,119,590.07	\$4,975,408.43	\$13,245,883.02
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,185,843.33	\$25,483,143.05	\$53,060,236.70	\$115,666,201.37	\$13,891,305.42	\$26,425,964.73	\$72,730,055.82
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,344,938.01	\$1,155,192.14	\$2,421,761.09	\$4,780,161.09	\$661,719.06	\$1,145,944.49	\$3,274,887.69
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48	\$71,991.17	\$1,768,383.53	\$2,479,993.93	\$287,964.70	\$926,609.79	\$112,690.66
Winchester	\$18,649,182.25	\$2,416,297.51	\$8,121,678.61	\$1,041,373.17	\$2,752,038.65	\$8,111,206.13	\$1,040,030.38	\$2,131,783.57	\$3,936,497.50
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97	\$330,896.72	\$577,973.45	\$10,979,451.87	\$1,323,586.89	\$1,706,223.49	\$820,649.69
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,538,030.37	\$491,544.74	\$1,917,997.65	\$1,901,632.42	\$205,978.66	\$644,299.39	\$1,047,707.44
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$113,154,792.02	\$12,573,392.54	\$28,942,906.86	\$59,944,170.84	\$6,660,801.34	\$13,443,507.71	\$41,008,193.51
Lexington	\$3,501,347.76	\$380,387.43	\$1,812,639.78	\$116,328.82	\$555,066.08	\$1,308,320.55	\$83,963.39	\$227,253.57	\$255,698.38
Emporia	\$6,359,421.41	\$689,601.74	\$3,922,381.25	\$352,037.89	\$907,927.46	\$1,747,438.42	\$156,834.46	\$351,733.29	\$1,057,341.90
Salem	\$19,454,941.74	\$2,745,248.90	\$9,619,770.16	\$1,222,436.82	\$2,654,258.75	\$7,089,922.67	\$900,955.26	\$1,503,101.33	\$3,324,421.26
Bedford City	\$4,863,689.54	\$602,280.10	\$2,890,940.17	\$363,746.06	\$584,659.49	\$1,370,469.28	\$172,436.22	\$196,986.99	\$681,501.21
Poquoson	\$12,383,831.32	\$1,558,033.42	\$6,988,052.54	\$800,814.47	\$1,333,361.44	\$3,837,745.35	\$439,796.64	\$547,943.69	\$2,191,351.44
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,262,297.40	\$2,295,979.33	\$4,814,130.76	\$13,310,280.07	\$1,673,399.97	\$3,080,233.83	\$6,505,284.27
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,813,107.77	\$971,690.02	\$2,224,894.37	\$3,359,598.95	\$417,822.06	\$800,824.59	\$2,691,284.58
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,772,972.03	\$204,908.96	\$654,952.58	\$746,885.89	\$86,320.37	\$165,116.60	\$303,667.96
West Point	\$4,655,104.23	\$374,406.50	\$2,902,741.14	\$323,140.05	\$687,635.22	\$1,377,956.60	\$153,397.41	\$189,067.77	\$676,102.56
<u>Combined Divisions</u>									
Bedford City/County	\$62,374,367.86	\$6,831,423.30	\$29,400,456.79	\$3,905,627.38	\$6,887,627.20	\$19,625,418.41	\$2,611,441.97	\$3,820,060.16	\$9,103,798.39
Emporia/Greensville	\$13,623,377.36	\$1,459,348.00	\$8,228,733.61	\$794,718.67	\$3,077,753.86	\$2,861,098.53	\$279,478.55	\$742,510.29	\$2,275,811.53
Fairfax City/County	\$1,009,943,000.35	\$115,061,216.52	\$237,253,917.66	\$28,951,439.66	\$51,785,195.08	\$560,310,054.74	\$68,366,371.77	\$108,650,615.30	\$90,867,024.22
Lexington/Rockbridge	\$21,929,483.02	\$2,453,977.40	\$10,213,395.01	\$1,227,197.80	\$2,898,751.76	\$7,175,152.33	\$859,760.48	\$1,269,898.45	\$2,940,683.89
Wmsburg/James City	\$47,954,636.48	\$6,405,580.77	\$13,684,863.40	\$1,778,082.12	\$4,717,312.92	\$23,104,827.09	\$2,981,283.10	\$5,617,501.37	\$5,112,239.72

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 14 -- Prevailing Debt Service (plus Combined Local Share Adjustment)

Division-Level FY 2004 Cost Summary and Impacts

Division	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$30,319,470.64	\$4,195,625.50	\$18,109,049.45	\$2,019,095.86	\$6,095,985.01	\$8,014,795.69	\$893,621.77	\$2,304,900.42	\$5,795,948.06
Albemarle	\$71,049,526.86	\$8,994,727.29	\$24,449,591.03	\$3,060,185.51	\$6,906,138.48	\$37,605,208.54	\$4,706,782.80	\$8,770,745.62	\$10,329,174.36
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,238,682.25	\$1,361,536.50	\$2,639,193.90	\$4,757,200.57	\$701,085.07	\$888,829.43	\$2,605,875.97
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,794,447.23	\$601,183.17	\$1,492,541.33	\$3,100,927.70	\$321,726.21	\$564,770.70	\$1,681,699.57
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,540,193.47	\$1,860,157.58	\$3,538,633.76	\$7,269,425.60	\$870,148.57	\$1,362,836.87	\$5,227,468.33
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,958,983.72	\$859,506.92	\$2,692,289.95	\$3,580,792.59	\$386,697.11	\$676,285.77	\$2,257,319.92
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72	\$2,344,422.12	\$7,705,867.32	\$78,102,902.88	\$9,377,688.49	\$23,560,834.87	\$6,406,863.64
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,548,411.31	\$3,974,074.76	\$7,391,225.91	\$18,188,954.78	\$2,291,217.31	\$3,559,246.83	\$10,913,192.12
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99	\$114,596.71	\$714,802.45	\$3,363,311.96	\$458,386.82	\$922,028.80	\$264,647.69
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,510,599.12	\$3,677,986.23	\$6,390,363.65	\$18,944,313.27	\$2,532,730.14	\$3,683,205.33	\$9,646,880.54
Bland	\$6,056,557.79	\$715,319.76	\$3,855,305.61	\$372,005.50	\$949,567.64	\$1,485,932.42	\$143,380.34	\$197,273.12	\$1,032,976.60
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,732,950.24	\$1,869,731.00	\$2,871,039.25	\$10,030,590.58	\$1,365,657.48	\$1,589,382.53	\$4,828,577.25
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,660,592.32	\$1,205,249.10	\$3,381,721.35	\$3,359,660.73	\$467,546.32	\$1,066,102.63	\$2,989,932.21
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,579,681.13	\$2,091,116.35	\$5,007,546.96	\$4,633,410.51	\$713,492.49	\$1,302,751.56	\$3,847,045.64
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,668,147.68	\$1,031,426.09	\$2,989,678.64	\$3,521,685.44	\$375,703.64	\$865,617.04	\$3,381,742.59
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,756,936.44	\$3,613,446.27	\$6,745,592.68	\$12,470,507.68	\$1,623,432.38	\$2,647,331.81	\$10,197,583.77
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,124,479.52	\$1,355,820.26	\$3,562,253.26	\$5,655,956.79	\$632,477.53	\$1,430,163.26	\$3,775,448.75
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,735,817.35	\$1,925,745.19	\$3,742,050.10	\$5,742,085.87	\$805,033.58	\$1,300,980.62	\$4,896,064.87
Charles City	\$5,547,980.17	\$868,431.68	\$2,772,632.48	\$298,118.50	\$915,148.33	\$1,906,916.01	\$205,035.08	\$363,841.30	\$561,684.01
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,569,328.90	\$1,105,056.65	\$4,165,956.90	\$2,785,287.37	\$359,176.36	\$815,457.08	\$3,205,443.61
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$137,648,888.51	\$16,715,310.31	\$27,539,598.80	\$96,487,679.80	\$11,716,923.59	\$17,576,890.35	\$50,374,097.71
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,811,467.12	\$579,068.06	\$1,119,131.11	\$5,117,272.29	\$615,872.22	\$814,893.16	\$1,661,826.46
Craig	\$4,242,113.87	\$564,002.12	\$2,405,852.90	\$261,200.05	\$768,773.14	\$1,272,258.86	\$138,127.35	\$196,248.69	\$503,819.45
Culpeper	\$30,793,256.16	\$4,206,391.18	\$16,135,568.36	\$1,953,832.05	\$4,350,437.70	\$10,451,296.62	\$1,265,532.02	\$2,240,619.12	\$5,766,881.39
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,667,932.03	\$504,788.00	\$1,617,238.19	\$2,336,767.89	\$252,696.99	\$634,474.51	\$1,854,781.00
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,974,262.53	\$1,263,215.31	\$2,940,111.27	\$2,695,779.77	\$379,457.40	\$632,066.04	\$2,423,534.17
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,564,305.94	\$1,648,833.18	\$3,712,300.41	\$6,613,388.47	\$700,601.39	\$1,369,080.87	\$5,432,561.70
Essex	\$9,591,619.59	\$1,208,746.85	\$4,753,927.13	\$508,821.45	\$7,003,819.23	\$3,628,945.61	\$388,412.63	\$982,915.08	\$1,679,959.99
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$243,537,977.33	\$29,786,323.36	\$51,926,029.68	\$570,480,590.14	\$69,773,591.43	\$108,804,198.40	\$100,959,885.65
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,085,572.23	\$2,243,426.79	\$4,140,799.20	\$30,104,046.92	\$3,538,601.03	\$5,385,385.51	\$6,764,386.29
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,260,366.85	\$829,901.21	\$1,633,333.02	\$3,873,457.49	\$442,758.21	\$624,281.60	\$2,485,879.46
Fluvanna	\$17,873,608.51	\$2,062,824.28	\$9,747,348.48	\$1,111,358.22	\$2,903,203.44	\$6,063,435.75	\$691,331.51	\$1,422,780.43	\$3,644,734.81
Franklin County	\$39,572,862.81	\$5,049,104.84	\$21,080,206.61	\$2,774,595.83	\$5,597,517.99	\$13,443,551.35	\$1,769,452.37	\$2,914,963.70	\$7,957,520.75
Frederick	\$57,884,042.82	\$7,427,124.37	\$30,990,639.31	\$3,731,394.13	\$6,876,870.08	\$19,466,279.14	\$2,343,816.11	\$3,755,422.38	\$12,115,039.34
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64	\$983,011.51	\$1,962,756.87	\$3,881,855.33	\$458,988.65	\$669,422.65	\$2,568,749.63
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,790,835.87	\$2,372,471.83	\$4,727,215.52	\$9,489,880.02	\$1,137,621.13	\$1,952,802.95	\$6,437,287.72
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,721,517.80	\$320,878.09	\$965,538.60	\$7,606,823.01	\$896,875.58	\$1,461,217.57	\$1,381,016.73
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,754,178.76	\$1,066,365.73	\$2,289,403.58	\$3,546,198.87	\$431,970.27	\$660,671.65	\$2,872,822.83
Greene	\$15,771,187.45	\$1,736,265.26	\$9,396,380.40	\$909,823.62	\$2,715,529.16	\$4,638,541.78	\$449,136.23	\$1,070,103.01	\$3,110,164.86
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,676,688.41	\$613,205.56	\$2,447,936.96	\$2,186,564.49	\$200,820.14	\$586,111.46	\$2,241,601.91
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,851,377.64	\$2,474,234.40	\$5,189,832.46	\$11,789,326.28	\$1,469,397.09	\$2,347,265.74	\$7,069,886.70
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,999,033.93	\$5,127,765.43	\$8,595,594.34	\$38,008,942.58	\$4,532,681.88	\$6,150,547.15	\$17,435,863.87
Henrico	\$241,632,203.64	\$31,055,403.92	\$103,793,304.58	\$12,165,792.28	\$24,743,988.98	\$106,783,495.14	\$12,516,277.68	\$22,035,860.13	\$43,631,736.38
Henry	\$47,218,568.24	\$6,812,882.41	\$27,888,004.36	\$3,544,850.09	\$7,459,035.46	\$12,517,681.47	\$1,591,125.12	\$2,787,807.40	\$9,079,394.48
Highland	\$2,396,798.01	\$253,591.62	\$1,021,666.49	\$100,798.89	\$586,898.00	\$1,121,539.91	\$110,652.52	\$272,336.32	\$306,483.85
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,426,373.15	\$1,754,815.93	\$4,022,379.92	\$8,644,749.75	\$1,051,542.51	\$2,086,607.57	\$5,017,521.97

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$40,382,053.98	\$5,946,843.10	\$13,353,974.78	\$1,768,377.46	\$2,992,682.98	\$21,081,236.10	\$2,791,646.94	\$4,763,188.49	\$5,394,699.03
King George	\$15,516,307.77	\$2,109,475.57	\$8,587,076.02	\$1,010,225.32	\$2,106,465.21	\$4,819,756.17	\$567,019.52	\$982,541.20	\$2,427,692.80
King And Queen	\$6,810,226.27	\$635,175.24	\$3,697,620.56	\$425,972.05	\$1,063,582.96	\$2,477,430.47	\$285,404.12	\$482,406.81	\$1,032,762.45
King William	\$10,891,236.74	\$1,258,986.70	\$6,070,243.97	\$681,912.17	\$1,655,967.11	\$3,562,006.06	\$400,144.59	\$776,285.03	\$1,977,486.94
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,627,076.73	\$302,339.35	\$1,154,307.08	\$3,662,309.75	\$421,480.02	\$1,036,430.81	\$1,103,061.89
Lee	\$22,813,666.15	\$2,700,391.89	\$16,305,831.44	\$1,916,844.25	\$6,166,864.82	\$3,807,442.82	\$447,586.80	\$974,992.73	\$5,013,036.24
Loudoun	\$234,178,767.75	\$20,392,594.03	\$72,131,455.01	\$8,968,290.80	\$11,401,313.91	\$141,654,718.71	\$17,612,298.42	\$20,507,688.84	\$35,350,497.12
Louisa	\$22,196,297.64	\$3,244,058.83	\$7,114,670.45	\$807,058.49	\$2,174,186.43	\$11,837,568.36	\$1,342,804.30	\$2,777,739.09	\$2,800,415.04
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,012,949.03	\$795,667.91	\$2,070,872.90	\$2,268,349.32	\$257,360.03	\$519,718.29	\$2,308,066.41
Madison	\$11,540,876.75	\$1,379,203.48	\$6,133,585.99	\$590,107.08	\$1,335,843.72	\$4,028,087.28	\$387,538.84	\$582,767.02	\$2,214,470.77
Mathews	\$7,660,737.42	\$908,503.94	\$3,563,153.61	\$387,072.52	\$1,066,683.09	\$3,189,079.87	\$346,436.14	\$562,085.00	\$1,155,800.14
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,519,780.48	\$2,117,953.85	\$4,630,512.28	\$8,443,142.58	\$1,020,685.52	\$1,894,043.97	\$6,060,240.88
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,298,152.45	\$329,150.84	\$1,134,804.71	\$3,802,283.40	\$379,462.38	\$685,653.09	\$1,205,245.06
Montgomery	\$51,445,771.73	\$7,832,033.63	\$27,188,804.33	\$3,492,602.84	\$6,893,250.50	\$16,424,933.77	\$2,109,904.12	\$3,500,064.79	\$10,138,411.84
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,991,448.00	\$626,991.58	\$1,587,946.28	\$4,791,868.34	\$601,921.75	\$1,100,701.75	\$1,621,721.58
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,156,115.50	\$695,979.08	\$1,286,726.26	\$5,372,097.91	\$522,471.69	\$711,276.88	\$2,424,467.82
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,983,195.68	\$764,161.00	\$2,553,195.39	\$3,124,194.22	\$341,876.05	\$857,489.82	\$2,406,185.03
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,875,776.83	\$305,770.85	\$1,186,572.20	\$3,974,572.93	\$422,601.83	\$1,022,901.32	\$1,134,556.16
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,785,530.32	\$1,060,566.33	\$3,185,804.89	\$3,388,312.33	\$367,228.95	\$898,933.88	\$3,162,492.03
Orange	\$23,844,455.33	\$2,774,555.48	\$12,064,624.65	\$1,400,202.44	\$2,722,927.53	\$9,005,275.20	\$1,045,138.88	\$1,621,672.53	\$4,161,771.43
Page	\$19,459,606.33	\$2,580,175.11	\$11,673,814.63	\$1,533,995.18	\$3,112,884.45	\$5,205,616.59	\$684,042.96	\$1,154,360.18	\$3,987,456.00
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,532,546.53	\$1,237,213.21	\$2,618,503.82	\$3,672,497.85	\$532,509.59	\$778,092.14	\$2,590,354.49
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$31,746,260.96	\$3,937,748.50	\$7,771,506.64	\$12,998,292.89	\$1,612,284.62	\$2,676,188.87	\$11,058,555.05
Powhatan	\$21,228,232.95	\$2,550,868.53	\$10,984,158.01	\$1,218,674.94	\$2,072,190.90	\$7,693,206.40	\$853,549.07	\$1,163,442.72	\$3,694,953.39
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,694,567.82	\$847,412.54	\$3,033,031.10	\$3,937,377.29	\$383,754.88	\$1,108,824.70	\$3,035,371.90
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,371,715.02	\$2,219,802.35	\$6,400,260.82	\$8,009,052.63	\$872,705.80	\$1,568,665.78	\$6,892,848.50
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,509,856.07	\$21,574,678.40	\$41,376,319.79	\$118,636,214.94	\$14,667,012.17	\$26,497,316.61	\$69,886,135.82
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,016,088.61	\$2,138,955.84	\$4,042,528.49	\$7,757,235.73	\$1,035,982.32	\$1,635,501.69	\$5,399,708.96
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,689,399.38	\$209,589.50	\$685,126.58	\$3,478,539.99	\$431,553.05	\$701,186.77	\$706,060.38
Richmond County	\$6,598,702.50	\$910,896.31	\$3,776,703.31	\$488,539.19	\$1,535,189.13	\$1,911,102.88	\$247,212.60	\$407,824.54	\$1,181,037.40
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$36,771,072.83	\$4,702,955.77	\$7,898,549.12	\$28,576,488.62	\$3,654,882.81	\$5,034,715.99	\$12,106,110.82
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,570,038.36	\$1,135,321.08	\$2,358,586.93	\$5,985,053.96	\$792,873.69	\$1,051,798.55	\$2,893,621.98
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,181,993.43	\$4,217,760.78	\$7,774,178.49	\$18,368,290.11	\$2,484,544.61	\$3,916,660.83	\$11,745,412.31
Russell	\$22,564,400.37	\$3,855,908.43	\$13,668,424.21	\$2,162,031.90	\$4,929,394.18	\$5,040,067.73	\$797,223.37	\$1,500,501.15	\$5,006,948.94
Scott	\$21,146,346.02	\$2,798,479.22	\$14,094,831.27	\$2,052,228.40	\$3,951,609.07	\$4,253,035.52	\$619,248.30	\$953,161.56	\$3,998,855.20
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$16,117,213.82	\$1,837,955.88	\$4,247,929.52	\$10,042,847.56	\$1,145,254.45	\$2,197,163.95	\$5,699,949.56
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,498,571.42	\$2,481,595.53	\$5,518,374.45	\$6,601,254.12	\$885,562.59	\$1,499,690.36	\$6,490,906.83
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,121,158.98	\$1,441,391.31	\$3,323,565.44	\$4,568,476.69	\$650,613.50	\$1,097,105.30	\$4,168,089.23
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,908,964.84	\$7,233,130.05	\$12,888,080.44	\$38,245,530.80	\$4,197,227.17	\$6,322,513.90	\$27,874,146.40
Stafford	\$126,099,795.91	\$14,126,369.03	\$72,872,306.21	\$8,496,809.89	\$12,296,085.09	\$39,101,120.67	\$4,559,136.47	\$6,266,069.17	\$30,531,285.38
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67	\$115,160.35	\$739,548.21	\$5,159,278.69	\$460,641.39	\$1,429,963.77	\$298,195.02
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,490,775.47	\$569,178.03	\$1,967,583.20	\$2,109,423.63	\$267,356.40	\$635,254.84	\$1,133,975.65
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,138,757.81	\$2,908,110.50	\$7,054,195.40	\$8,662,723.51	\$1,088,742.85	\$2,096,758.49	\$7,629,293.80
Warren	\$28,132,467.39	\$3,696,217.48	\$14,788,818.45	\$1,802,830.87	\$3,200,898.34	\$9,647,431.47	\$1,176,070.10	\$1,711,362.04	\$6,013,433.50
Washington	\$37,467,250.70	\$6,014,427.66	\$20,412,882.15	\$2,630,093.33	\$5,992,854.76	\$11,039,940.89	\$1,422,438.77	\$2,638,731.51	\$7,092,058.08
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,705,951.27	\$703,822.64	\$2,251,145.88	\$3,523,992.55	\$434,680.50	\$1,072,938.01	\$2,039,421.57
Wise	\$35,927,942.06	\$4,806,877.00	\$24,149,946.48	\$2,862,614.70	\$7,356,474.95	\$6,971,118.57	\$826,321.77	\$1,757,308.32	\$7,730,015.46
Wythe	\$23,844,950.44	\$3,161,521.94	\$14,021,296.18	\$1,788,010.20	\$3,532,065.87	\$6,662,132.32	\$849,562.01	\$1,239,314.11	\$4,734,675.28
York	\$63,052,774.67	\$7,854,163.09	\$33,941,626.26	\$4,125,503.62	\$6,479,137.70	\$21,256,985.32	\$2,583,723.28	\$3,682,593.19	\$12,690,983.07
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80	\$1,517,774.69	\$5,916,335.88	\$50,266,055.19	\$6,071,098.78	\$15,702,449.99	\$4,510,317.13

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,192,060.62	\$1,007,191.58	\$2,807,090.14	\$4,286,325.70	\$526,992.09	\$962,234.26	\$2,902,055.75
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,201,959.71	\$559,078.93	\$1,135,590.70	\$1,442,800.78	\$191,967.46	\$256,886.97	\$1,315,848.13
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$10,327,630.58	\$1,229,853.39	\$6,238,310.96	\$8,942,448.00	\$1,064,900.60	\$3,320,724.59	\$5,416,059.68
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$7,019,638.19	\$810,093.16	\$1,686,431.73	\$5,902,779.47	\$681,203.38	\$1,013,110.52	\$2,735,712.42
Covington	\$5,922,016.98	\$559,815.46	\$3,628,601.77	\$430,692.92	\$882,750.53	\$1,733,599.75	\$205,767.73	\$272,586.00	\$1,122,231.59
Danville	\$39,095,722.92	\$6,229,143.21	\$23,128,212.14	\$3,294,860.63	\$8,647,249.10	\$9,738,367.57	\$1,387,334.38	\$2,984,573.79	\$9,216,117.53
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90	\$235,145.58	\$725,787.73	\$7,984,907.61	\$940,582.33	\$1,306,507.01	\$618,864.48
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$4,329,995.31	\$422,844.44	\$1,687,875.24	\$6,618,159.71	\$646,294.47	\$1,719,636.60	\$2,179,354.44
Galax	\$6,955,763.11	\$656,108.51	\$4,352,431.37	\$635,514.44	\$1,317,436.33	\$1,947,223.24	\$284,321.19	\$455,503.12	\$1,665,085.69
Hampton	\$125,498,767.49	\$18,719,128.57	\$78,366,473.95	\$9,356,103.47	\$21,506,084.67	\$28,413,164.97	\$3,392,222.44	\$6,918,776.89	\$31,860,219.74
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$9,579,878.58	\$1,128,155.17	\$3,036,201.26	\$9,280,971.46	\$1,092,954.97	\$2,392,039.06	\$4,598,348.94
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,473,052.64	\$1,618,571.93	\$4,094,549.65	\$5,112,007.89	\$571,693.66	\$1,271,544.38	\$5,145,486.13
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$26,394,854.58	\$3,332,835.24	\$9,038,191.86	\$15,508,391.30	\$1,958,219.28	\$4,374,572.98	\$9,905,187.83
Martinsville	\$15,320,862.73	\$2,102,298.45	\$9,131,384.20	\$1,036,407.07	\$2,525,478.73	\$4,087,180.07	\$463,892.68	\$928,322.76	\$3,359,122.73
Newport News	\$164,781,352.99	\$25,718,616.13	\$101,474,201.46	\$12,515,808.74	\$37,071,583.93	\$37,588,535.40	\$4,636,162.82	\$12,214,753.43	\$45,123,325.37
Norfolk	\$185,762,495.08	\$28,373,552.93	\$118,534,757.38	\$14,604,673.55	\$56,100,986.59	\$38,854,184.77	\$4,787,226.10	\$16,126,987.67	\$56,277,477.58
Norton	\$3,523,088.81	\$630,390.49	\$1,970,216.83	\$286,008.72	\$807,150.10	\$922,481.50	\$133,913.05	\$221,982.98	\$682,525.74
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,186,342.70	\$2,447,462.30	\$9,396,416.80	\$5,806,887.66	\$704,047.23	\$2,358,851.76	\$5,854,551.32
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,812,713.73	\$7,124,799.81	\$24,220,897.79	\$15,731,337.27	\$1,938,719.38	\$5,877,554.53	\$22,772,612.30
Radford	\$7,950,014.09	\$965,322.82	\$4,665,075.30	\$561,680.84	\$1,115,052.24	\$2,319,615.97	\$279,284.63	\$358,600.09	\$1,091,249.79
Richmond City	\$144,523,906.15	\$21,100,138.57	\$73,984,058.34	\$8,976,463.82	\$35,424,815.07	\$49,439,709.24	\$5,998,505.24	\$19,190,937.80	\$32,809,909.42
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$40,259,814.07	\$5,166,514.16	\$16,324,249.35	\$24,399,565.33	\$3,131,179.38	\$8,410,997.36	\$17,769,189.95
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,782,293.55	\$966,696.07	\$4,424,868.26	\$5,064,014.72	\$629,038.61	\$1,616,568.37	\$3,215,188.76
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,491,639.34	\$4,634,843.34	\$11,605,522.61	\$19,478,205.65	\$2,229,557.34	\$5,068,567.74	\$15,715,965.40
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,687,917.78	\$26,013,801.64	\$53,519,358.46	\$118,120,360.62	\$14,180,576.67	\$26,615,387.29	\$78,221,910.62
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,592,565.50	\$1,193,693.39	\$2,447,885.41	\$4,922,007.48	\$683,773.41	\$1,160,815.44	\$3,587,140.75
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22	\$70,041.05	\$1,768,723.53	\$2,499,180.87	\$280,164.19	\$927,969.79	\$115,877.27
Winchester	\$18,997,385.43	\$2,416,297.51	\$8,295,892.52	\$1,064,912.08	\$2,767,924.14	\$8,285,195.40	\$1,063,538.93	\$2,146,471.87	\$4,150,135.81
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91	\$344,156.53	\$581,040.14	\$11,400,491.66	\$1,376,626.12	\$1,739,509.79	\$942,236.14
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,395,518.12	\$474,401.88	\$1,906,072.49	\$1,841,913.58	\$198,795.05	\$637,314.25	\$876,127.17
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$117,621,674.46	\$13,084,794.41	\$29,359,433.06	\$62,310,518.38	\$6,931,718.38	\$13,662,699.54	\$46,403,004.01
Lexington	\$3,669,130.57	\$380,387.43	\$1,910,087.29	\$123,506.94	\$555,559.76	\$1,378,655.86	\$89,144.39	\$227,609.90	\$360,817.69
Emporia	\$6,560,768.05	\$689,601.74	\$4,061,672.86	\$367,023.56	\$919,611.01	\$1,809,493.46	\$163,510.64	\$357,994.67	\$1,223,302.73
Salem	\$19,823,959.63	\$2,745,248.90	\$9,832,213.77	\$1,250,773.99	\$2,670,888.99	\$7,246,496.96	\$921,840.20	\$1,513,419.39	\$3,581,832.27
Bedford City	\$4,978,211.24	\$602,280.10	\$2,968,631.69	\$363,165.90	\$584,659.49	\$1,407,299.46	\$172,161.20	\$196,986.99	\$758,612.57
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,175,535.75	\$824,949.34	\$1,348,071.88	\$3,940,708.63	\$453,051.19	\$555,846.73	\$2,417,679.95
Manassas	\$37,494,343.76	\$4,351,727.89	\$19,170,443.34	\$2,418,715.31	\$4,892,024.20	\$13,972,172.52	\$1,762,854.78	\$3,143,264.86	\$7,614,059.64
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,434,815.04	\$1,053,362.28	\$2,275,947.74	\$3,626,930.09	\$452,940.74	\$826,583.31	\$3,445,717.47
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,748,828.16	\$200,337.23	\$654,952.58	\$736,714.99	\$84,394.48	\$165,116.60	\$274,952.37
West Point	\$4,800,300.86	\$374,406.50	\$3,001,198.97	\$334,993.41	\$694,749.49	\$1,424,695.40	\$159,024.30	\$193,345.65	\$793,528.02
<u>Combined Divisions</u>									
Bedford City/County	\$64,408,310.31	\$6,831,423.30	\$30,479,230.80	\$4,041,152.14	\$6,975,023.14	\$20,351,612.73	\$2,704,891.33	\$3,880,192.32	\$10,405,493.10
Emporia/Greensville	\$13,906,901.45	\$1,459,348.00	\$8,425,516.57	\$813,542.79	\$3,102,889.54	\$2,923,279.48	\$285,214.62	\$751,228.06	\$2,516,554.28
Fairfax City/County	\$1,044,611,096.00	\$115,061,216.52	\$246,388,100.25	\$30,130,479.89	\$52,507,069.82	\$581,881,081.80	\$71,150,217.54	\$110,543,708.20	\$101,902,121.78
Lexington/Rockbridge	\$22,438,658.95	\$2,453,977.40	\$10,480,125.64	\$1,258,828.02	\$2,914,146.69	\$7,363,709.82	\$882,018.08	\$1,279,408.45	\$3,254,439.67
Wmsburg/James City	\$48,874,997.38	\$6,405,580.77	\$13,978,770.00	\$1,838,418.51	\$4,761,406.51	\$23,580,416.97	\$3,071,811.13	\$5,691,158.28	\$5,510,576.30

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 15 -- Varying Teacher Salaries (plus Combined Local Share Adjustment)

Division-Level FY2003 Cost Summary and Impacts

Division	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$29,731,302.69	\$4,195,625.50	\$17,701,331.43	\$1,973,767.69	\$6,057,382.29	\$7,834,345.76	\$873,560.19	\$2,289,930.10	\$5,304,299.14
Albemarle	\$68,710,906.26	\$8,994,727.29	\$23,528,174.52	\$4,021,977.87	\$6,835,358.81	\$36,188,004.46	\$6,186,087.79	\$8,655,524.38	\$10,298,770.53
Alleghany	\$15,636,757.11	\$1,959,354.39	\$9,028,453.53	\$1,321,313.23	\$2,616,656.95	\$4,648,949.18	\$680,373.23	\$876,057.18	\$2,332,887.04
Amelia	\$10,009,181.29	\$1,334,346.47	\$5,650,787.40	\$585,401.68	\$1,483,121.11	\$3,024,047.42	\$313,280.66	\$559,749.96	\$1,512,838.03
Amherst	\$25,632,635.12	\$3,442,027.76	\$15,118,460.80	\$1,803,019.32	\$3,501,525.00	\$7,072,146.57	\$843,420.31	\$1,346,039.92	\$4,711,488.63
Appomattox	\$12,967,231.22	\$1,639,374.13	\$7,812,823.04	\$844,596.11	\$2,683,168.15	\$3,515,034.06	\$379,988.65	\$673,115.99	\$2,087,126.62
Arlington	\$108,376,642.00	\$14,113,210.97	\$18,852,686.21	\$3,590,880.69	\$7,649,903.28	\$75,410,744.82	\$14,363,522.74	\$23,297,011.81	\$6,924,318.65
Augusta	\$56,496,968.79	\$7,889,450.60	\$30,831,748.79	\$4,161,270.28	\$7,328,645.89	\$17,775,769.40	\$2,399,143.22	\$3,529,968.15	\$10,321,145.11
Bath	\$4,684,180.55	\$541,872.66	\$828,461.58	\$147,588.69	\$714,666.45	\$3,313,846.31	\$590,354.78	\$921,484.80	\$285,137.27
Bedford County	\$50,993,608.96	\$6,229,143.21	\$26,509,516.62	\$4,156,017.12	\$6,302,967.71	\$18,254,949.13	\$2,861,911.15	\$3,623,073.17	\$9,036,432.98
Bland	\$5,930,768.88	\$715,319.76	\$3,764,511.18	\$453,223.87	\$944,332.72	\$1,450,937.95	\$174,683.96	\$194,931.29	\$1,018,165.60
Botetourt	\$26,567,338.02	\$3,562,244.55	\$13,294,643.52	\$2,358,526.50	\$2,835,637.46	\$9,710,449.96	\$1,722,675.26	\$1,563,411.86	\$4,843,664.23
Brunswick	\$13,772,086.15	\$1,937,224.66	\$8,527,017.70	\$1,184,518.34	\$3,367,784.13	\$3,307,843.79	\$459,504.34	\$1,061,520.87	\$2,821,689.61
Buchanan	\$21,357,057.68	\$2,774,555.48	\$13,855,113.64	\$2,252,144.88	\$5,028,019.41	\$4,727,388.56	\$768,435.70	\$1,314,373.52	\$4,303,979.13
Buckingham	\$14,288,807.44	\$1,446,189.94	\$9,413,638.63	\$1,002,503.03	\$2,965,374.44	\$3,428,978.87	\$365,168.23	\$856,895.48	\$3,074,006.28
Campbell	\$45,036,428.70	\$6,145,410.12	\$26,834,802.82	\$3,492,150.62	\$6,658,310.91	\$12,056,215.76	\$1,568,937.23	\$2,609,155.89	\$9,066,872.72
Caroline	\$20,007,667.61	\$2,626,228.31	\$11,852,403.46	\$1,322,350.81	\$3,533,959.36	\$5,529,035.84	\$616,864.34	\$1,418,095.96	\$3,441,609.34
Carroll	\$22,018,626.70	\$3,049,080.37	\$13,377,324.07	\$1,872,044.02	\$3,711,114.68	\$5,592,222.26	\$782,584.48	\$1,288,866.39	\$4,452,935.00
Charles City	\$5,500,875.41	\$868,431.68	\$2,744,722.91	\$293,964.09	\$912,284.09	\$1,887,720.82	\$202,177.84	\$361,541.85	\$526,755.80
Charlotte	\$12,618,231.31	\$1,504,803.10	\$8,387,304.27	\$1,077,912.55	\$4,146,627.46	\$2,726,123.94	\$350,353.71	\$809,423.33	\$2,976,945.44
Chesterfield	\$263,987,305.05	\$37,502,253.14	\$133,150,562.01	\$21,050,926.26	\$27,122,994.91	\$93,334,489.89	\$14,756,058.36	\$17,298,321.33	\$49,794,783.27
Clarke	\$11,050,562.15	\$1,447,386.13	\$4,653,699.10	\$587,507.72	\$1,106,892.57	\$4,949,476.92	\$624,848.28	\$799,078.05	\$1,500,259.56
Craig	\$4,162,799.55	\$564,002.12	\$2,353,973.40	\$255,534.50	\$768,773.14	\$1,244,824.03	\$135,131.30	\$196,248.69	\$446,274.40
Culpeper	\$29,889,800.37	\$4,206,391.18	\$15,587,261.03	\$2,017,582.01	\$4,302,907.09	\$10,096,148.15	\$1,306,824.00	\$2,209,932.12	\$5,234,793.41
Cumberland	\$7,911,462.83	\$1,248,819.11	\$4,439,985.77	\$479,953.40	\$1,597,539.81	\$2,222,657.94	\$240,264.79	\$623,138.88	\$1,582,301.78
Dickenson	\$13,844,840.60	\$1,955,765.56	\$9,142,698.71	\$1,284,366.48	\$2,958,351.88	\$2,746,376.34	\$385,811.00	\$639,999.42	\$2,631,362.12
Dinwiddie	\$24,014,392.29	\$2,657,329.17	\$14,988,386.90	\$1,582,803.24	\$3,662,408.03	\$6,368,676.22	\$672,544.78	\$1,347,237.59	\$4,740,720.33
Essex	\$9,327,371.17	\$1,208,746.85	\$4,604,071.85	\$690,699.95	\$6,992,453.28	\$3,514,552.47	\$527,250.94	\$973,479.67	\$1,700,617.26
Fairfax County	\$896,898,457.24	\$113,058,799.68	\$234,509,054.69	\$44,230,582.17	\$51,207,221.63	\$549,330,602.87	\$103,608,845.30	\$106,944,391.81	\$105,656,413.76
Fauquier	\$53,378,921.27	\$6,083,806.50	\$18,350,504.53	\$3,344,255.57	\$4,083,187.36	\$28,944,610.24	\$5,274,959.82	\$5,285,371.36	\$7,072,535.53
Floyd	\$11,945,636.71	\$1,214,129.69	\$6,998,015.73	\$795,774.20	\$1,612,173.36	\$3,733,491.29	\$424,551.21	\$611,854.73	\$2,168,241.66
Fluvanna	\$17,031,417.03	\$2,062,824.28	\$9,228,137.43	\$1,046,884.14	\$2,857,562.55	\$5,740,455.32	\$651,224.77	\$1,390,352.91	\$3,015,408.79
Franklin County	\$38,523,063.26	\$5,049,104.84	\$20,439,199.01	\$2,684,580.70	\$5,538,886.15	\$13,034,759.41	\$1,712,046.71	\$2,879,286.38	\$7,167,866.18
Frederick	\$55,956,420.44	\$7,427,124.37	\$29,806,693.65	\$3,767,139.77	\$6,777,417.15	\$18,722,602.42	\$2,366,269.17	\$3,692,316.33	\$10,867,386.37
Giles	\$13,865,718.61	\$1,930,047.54	\$8,136,546.97	\$963,005.30	\$1,951,991.28	\$3,799,124.10	\$449,647.33	\$665,143.28	\$2,360,793.16
Gloucester	\$33,767,574.12	\$4,891,806.27	\$19,517,131.49	\$2,335,917.93	\$4,705,514.33	\$9,358,636.36	\$1,120,093.21	\$1,947,012.51	\$6,105,328.24
Goochland	\$11,574,136.94	\$1,595,115.21	\$2,629,472.23	\$431,837.32	\$964,911.47	\$7,349,549.50	\$1,207,013.98	\$1,459,464.70	\$1,399,303.24
Grayson	\$13,643,058.01	\$1,707,556.78	\$8,494,496.22	\$1,033,338.20	\$2,269,921.15	\$3,441,005.00	\$418,591.27	\$652,610.90	\$2,560,630.34
Greene	\$15,294,298.06	\$1,736,265.26	\$9,077,102.95	\$864,601.86	\$2,681,272.50	\$4,480,929.84	\$426,812.42	\$1,051,488.92	\$2,711,409.00
Greensville	\$9,659,700.47	\$1,089,726.25	\$6,455,761.58	\$589,809.72	\$2,422,801.28	\$2,114,212.64	\$193,158.18	\$577,393.69	\$1,972,143.57
Halifax	\$35,645,982.22	\$4,653,166.98	\$19,444,892.28	\$2,421,676.19	\$5,154,796.22	\$11,547,922.96	\$1,438,183.85	\$2,331,332.49	\$6,575,806.89
Hanover	\$88,399,993.81	\$11,336,263.11	\$40,905,428.26	\$6,211,224.19	\$8,415,724.31	\$36,158,302.44	\$5,490,403.90	\$5,973,890.41	\$16,245,846.93
Henrico	\$231,976,979.40	\$31,055,403.92	\$99,034,244.55	\$18,140,427.54	\$24,322,797.46	\$101,887,330.93	\$18,663,036.73	\$21,565,390.97	\$44,426,120.09
Henry	\$46,816,618.01	\$6,812,882.41	\$27,610,578.32	\$3,503,043.91	\$7,426,645.11	\$12,393,157.29	\$1,572,360.19	\$2,780,599.09	\$8,727,771.91
Highland	\$2,389,551.54	\$253,591.62	\$1,018,212.09	\$99,131.65	\$586,898.00	\$1,117,747.83	\$108,822.31	\$272,336.32	\$301,362.22
Isle Of Wight	\$26,151,205.91	\$3,666,312.80	\$14,059,803.66	\$2,439,761.38	\$3,986,107.93	\$8,425,089.45	\$1,461,983.99	\$2,066,686.67	\$5,299,625.93

Division Level Summary 2003

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$39,636,541.19	\$5,946,843.10	\$13,064,864.92	\$2,563,363.12	\$2,948,929.39	\$20,624,833.17	\$4,046,650.09	\$4,690,891.57	\$5,856,821.24
King George	\$15,266,186.87	\$2,109,475.57	\$8,426,873.59	\$988,136.37	\$2,089,446.04	\$4,729,837.71	\$554,621.43	\$974,065.57	\$2,228,382.25
King And Queen	\$6,596,343.26	\$635,175.24	\$3,569,547.41	\$411,052.40	\$1,056,117.04	\$2,391,620.61	\$275,407.85	\$476,060.70	\$882,303.73
King William	\$10,551,040.90	\$1,258,986.70	\$5,855,852.56	\$657,159.92	\$1,639,626.76	\$3,436,201.64	\$385,620.02	\$765,660.82	\$1,722,002.93
Lancaster	\$7,395,108.04	\$1,137,573.73	\$2,613,772.08	\$303,744.03	\$1,151,537.73	\$3,643,762.23	\$423,438.23	\$1,032,570.16	\$1,088,392.56
Lee	\$22,681,036.22	\$2,700,391.89	\$16,198,308.35	\$1,889,929.80	\$6,146,507.27	\$3,782,335.97	\$441,302.22	\$971,566.15	\$4,858,241.15
Loudoun	\$211,306,556.73	\$20,392,594.03	\$64,414,371.02	\$12,099,334.24	\$10,885,836.59	\$126,499,591.69	\$23,761,170.33	\$18,988,739.64	\$30,248,979.25
Louisa	\$21,716,611.46	\$3,244,058.83	\$6,934,596.26	\$792,395.23	\$2,161,156.37	\$11,537,956.37	\$1,318,407.19	\$2,758,125.80	\$2,592,647.52
Lunenburg	\$10,651,156.62	\$1,495,831.70	\$6,917,763.51	\$825,053.97	\$2,063,796.80	\$2,237,561.41	\$266,864.99	\$518,015.75	\$2,235,190.84
Madison	\$11,260,154.86	\$1,379,203.48	\$5,964,142.25	\$573,222.12	\$1,325,081.21	\$3,916,809.13	\$376,450.05	\$575,410.08	\$2,017,379.57
Mathews	\$7,520,044.46	\$908,503.94	\$3,488,909.93	\$379,006.73	\$1,062,958.77	\$3,122,630.59	\$339,217.13	\$558,128.54	\$1,069,766.36
Mecklenburg	\$28,619,765.05	\$3,304,466.27	\$17,082,763.62	\$2,062,987.75	\$4,588,808.75	\$8,232,535.16	\$994,196.23	\$1,875,477.32	\$5,526,554.39
Middlesex	\$8,130,341.12	\$1,124,415.67	\$3,254,252.37	\$323,792.65	\$1,133,936.10	\$3,751,673.08	\$373,285.17	\$684,651.70	\$1,155,118.17
Montgomery	\$50,402,174.33	\$7,832,033.63	\$26,538,225.71	\$3,409,294.85	\$6,835,089.93	\$16,031,914.99	\$2,059,577.22	\$3,470,651.78	\$9,346,364.67
Nelson	\$11,242,300.45	\$1,589,134.28	\$4,925,045.38	\$616,858.13	\$1,581,631.93	\$4,728,120.79	\$592,193.47	\$1,095,346.35	\$1,538,871.16
New Kent	\$13,866,190.81	\$1,726,695.77	\$6,934,079.57	\$672,350.01	\$1,270,653.30	\$5,205,415.47	\$504,733.34	\$698,119.40	\$2,162,729.86
Northampton	\$11,940,835.66	\$1,834,352.59	\$6,982,569.16	\$764,777.92	\$2,551,812.65	\$3,123,913.92	\$342,152.05	\$858,532.68	\$2,404,792.68
Northumberland	\$7,844,533.44	\$1,114,248.08	\$2,825,373.79	\$359,115.77	\$1,184,502.59	\$3,904,911.56	\$496,329.13	\$1,020,040.94	\$1,135,428.42
Nottoway	\$14,568,570.98	\$1,791,887.95	\$9,490,520.15	\$1,023,511.07	\$3,155,203.46	\$3,286,162.88	\$354,398.29	\$888,101.30	\$2,799,825.16
Orange	\$22,953,838.39	\$2,774,555.48	\$11,554,657.39	\$2,052,324.33	\$2,681,438.76	\$8,624,625.52	\$1,531,895.60	\$1,587,384.60	\$4,262,437.29
Page	\$19,092,194.74	\$2,580,175.11	\$11,419,712.78	\$1,501,110.71	\$3,089,509.93	\$5,092,306.85	\$669,379.04	\$1,145,202.81	\$3,677,095.16
Patrick	\$13,892,558.21	\$1,770,954.68	\$8,474,213.02	\$1,224,239.63	\$2,612,132.76	\$3,647,390.50	\$526,925.63	\$776,878.56	\$2,512,676.34
Pittsylvania	\$50,639,030.39	\$6,830,227.12	\$31,082,345.92	\$3,848,371.56	\$7,715,223.43	\$12,726,457.35	\$1,575,689.83	\$2,657,280.55	\$10,248,979.86
Powhatan	\$20,272,080.07	\$2,550,868.53	\$10,421,844.50	\$1,222,779.27	\$2,030,296.23	\$7,299,367.03	\$856,423.71	\$1,130,229.79	\$3,094,849.55
Prince Edward	\$14,412,222.02	\$2,081,963.27	\$8,486,917.10	\$824,759.70	\$3,006,540.36	\$3,843,341.65	\$373,496.44	\$1,097,026.48	\$2,778,577.60
Prince George	\$31,571,755.64	\$3,847,535.12	\$19,900,445.49	\$2,320,509.78	\$6,355,068.26	\$7,823,775.03	\$912,298.49	\$1,552,983.70	\$6,477,093.84
Prince William	\$312,760,006.92	\$35,908,334.12	\$164,809,800.82	\$30,909,252.50	\$40,532,359.57	\$112,041,871.98	\$21,012,891.80	\$25,860,693.77	\$68,676,694.44
Pulaski	\$27,009,636.52	\$3,790,716.24	\$15,642,586.59	\$2,197,007.15	\$4,013,392.28	\$7,576,333.69	\$1,064,098.91	\$1,623,564.14	\$5,055,122.03
Rappahannock	\$5,948,914.37	\$909,102.03	\$1,647,514.65	\$204,240.84	\$684,682.00	\$3,392,297.68	\$420,539.95	\$700,271.35	\$658,382.41
Richmond County	\$6,503,494.51	\$910,896.31	\$3,713,485.20	\$479,187.51	\$1,529,274.42	\$1,879,113.00	\$242,480.43	\$404,813.81	\$1,102,552.90
Roanoke County	\$74,074,203.14	\$10,409,218.28	\$35,824,286.98	\$6,999,516.77	\$7,820,237.67	\$27,840,697.88	\$5,439,645.79	\$4,982,663.34	\$13,377,574.53
Rockbridge	\$16,341,176.98	\$2,073,589.97	\$8,400,755.24	\$1,110,868.99	\$2,343,685.67	\$5,866,831.78	\$775,797.09	\$1,042,644.87	\$2,684,985.51
Rockingham	\$56,470,145.72	\$8,427,136.61	\$30,233,465.64	\$4,088,934.37	\$7,684,870.38	\$17,809,543.48	\$2,408,657.19	\$3,867,727.92	\$10,578,749.99
Russell	\$22,318,675.76	\$3,855,908.43	\$13,488,897.82	\$2,131,347.04	\$4,909,423.59	\$4,973,869.52	\$785,908.70	\$1,495,529.04	\$4,776,767.09
Scott	\$20,802,405.38	\$2,798,479.22	\$13,830,616.07	\$2,117,294.06	\$3,935,262.42	\$4,173,310.08	\$638,881.49	\$949,346.62	\$3,783,359.01
Shenandoah	\$29,341,290.28	\$3,913,923.49	\$15,665,800.68	\$1,783,206.43	\$4,206,051.67	\$9,761,566.11	\$1,111,139.34	\$2,172,425.67	\$5,151,909.11
Smyth	\$28,361,553.28	\$3,790,118.15	\$18,109,147.69	\$2,722,550.72	\$5,486,670.14	\$6,462,287.44	\$971,547.95	\$1,489,978.32	\$6,310,733.97
Southampton	\$16,845,468.11	\$2,599,912.20	\$9,815,188.03	\$1,390,715.35	\$3,294,725.42	\$4,430,367.89	\$627,739.44	\$1,083,619.44	\$3,782,602.29
Spotsylvania	\$109,323,890.15	\$12,049,190.50	\$61,555,429.94	\$9,671,667.96	\$12,512,135.34	\$35,719,269.71	\$5,612,257.39	\$6,074,378.56	\$25,583,204.30
Stafford	\$117,943,383.85	\$14,126,369.03	\$67,564,113.25	\$10,482,572.38	\$11,819,056.46	\$36,252,901.58	\$5,624,637.79	\$5,971,980.16	\$26,731,826.27
Surry	\$7,187,324.28	\$802,641.40	\$1,276,936.58	\$152,702.91	\$738,936.21	\$5,107,746.30	\$610,811.63	\$1,427,515.77	\$322,242.48
Sussex	\$7,742,981.29	\$1,125,611.86	\$4,502,458.16	\$677,439.12	\$1,968,838.16	\$2,114,911.27	\$318,209.21	\$637,014.85	\$1,255,174.39
Tazewell	\$36,648,480.13	\$4,557,472.03	\$23,349,417.49	\$3,694,074.27	\$7,067,570.91	\$8,741,590.60	\$1,382,993.17	\$2,109,935.24	\$8,639,292.76
Warren	\$27,149,411.35	\$3,696,217.48	\$14,193,872.93	\$1,727,844.73	\$3,148,693.27	\$9,259,320.94	\$1,127,153.17	\$1,675,507.09	\$5,291,296.77
Washington	\$37,011,025.90	\$6,014,427.66	\$20,116,792.25	\$2,592,636.26	\$5,965,899.19	\$10,879,805.98	\$1,402,180.78	\$2,630,496.70	\$6,731,555.54
Westmoreland	\$10,616,285.04	\$1,491,645.05	\$5,640,852.44	\$696,961.42	\$2,238,956.57	\$3,483,787.55	\$430,443.01	\$1,066,567.66	\$1,955,272.22
Wise	\$35,346,570.93	\$4,806,877.00	\$23,698,802.49	\$3,333,225.04	\$7,323,492.81	\$6,840,891.44	\$962,168.05	\$1,750,225.01	\$7,716,499.67
Wythe	\$23,385,222.23	\$3,161,521.94	\$13,709,646.43	\$1,745,857.94	\$3,510,059.42	\$6,514,053.87	\$829,533.62	\$1,230,487.28	\$4,358,866.82
York	\$61,480,290.35	\$7,854,163.09	\$32,974,705.65	\$4,254,286.43	\$6,399,031.88	\$20,651,421.61	\$2,664,377.46	\$3,636,895.88	\$11,772,739.46
Alexandria	\$68,048,460.24	\$7,804,521.33	\$12,048,787.78	\$2,270,932.81	\$5,871,701.59	\$48,195,151.13	\$9,083,731.23	\$15,453,395.43	\$4,701,114.94

Division Level Summary 2003

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$13,642,049.07	\$1,525,736.37	\$7,954,359.28	\$1,331,902.32	\$2,798,068.65	\$4,161,953.41	\$696,890.24	\$958,317.71	\$2,980,043.66
Buena Vista	\$6,242,830.50	\$747,616.80	\$4,090,637.07	\$620,940.77	\$1,128,247.82	\$1,404,576.62	\$213,208.57	\$254,032.76	\$1,259,044.45
Charlottesville	\$23,117,386.04	\$4,203,400.72	\$10,136,785.51	\$1,813,369.45	\$6,210,024.00	\$8,777,199.82	\$1,570,153.18	\$3,299,176.00	\$5,780,443.70
Colonial Heights	\$14,420,136.45	\$1,942,607.50	\$6,777,968.41	\$1,234,655.05	\$1,666,378.10	\$5,699,560.54	\$1,038,215.40	\$994,766.42	\$2,898,550.91
Covington	\$5,721,820.86	\$559,815.46	\$3,493,129.05	\$646,057.34	\$872,902.05	\$1,668,876.34	\$308,660.17	\$266,852.92	\$1,192,274.82
Danville	\$38,506,300.92	\$6,229,143.21	\$22,713,435.88	\$3,305,289.88	\$8,597,877.89	\$9,563,721.83	\$1,391,725.73	\$2,968,484.88	\$8,762,399.31
Falls Church	\$10,657,637.33	\$1,174,057.43	\$1,896,715.98	\$347,694.52	\$725,515.73	\$7,586,863.92	\$1,390,778.07	\$1,305,419.01	\$631,630.50
Fredericksburg	\$12,544,486.76	\$1,941,411.32	\$4,193,516.34	\$668,551.62	\$1,675,614.06	\$6,409,559.10	\$1,021,844.38	\$1,697,190.27	\$2,276,321.46
Galax	\$6,708,842.33	\$656,108.51	\$4,181,833.80	\$620,048.98	\$1,304,632.34	\$1,870,900.02	\$277,402.14	\$448,934.09	\$1,466,218.67
Hampton	\$123,286,114.09	\$18,719,128.57	\$76,742,589.03	\$9,163,882.64	\$21,338,441.76	\$27,824,396.48	\$3,322,529.34	\$6,869,529.80	\$29,876,471.08
Harrisonburg	\$20,862,943.49	\$2,541,897.13	\$9,305,699.33	\$1,200,216.14	\$3,007,144.68	\$9,015,347.02	\$1,162,767.53	\$2,363,168.23	\$4,367,174.08
Hopewell	\$21,751,844.66	\$2,673,477.69	\$14,098,614.04	\$2,390,999.29	\$4,061,846.74	\$4,979,752.93	\$844,521.72	\$1,260,955.79	\$5,510,771.99
Lynchburg	\$48,710,271.28	\$7,512,053.64	\$25,950,757.29	\$3,660,767.21	\$8,984,643.70	\$15,247,460.35	\$2,150,896.88	\$4,350,405.40	\$9,735,474.33
Martinsville	\$14,914,562.64	\$2,102,298.45	\$8,850,712.10	\$1,200,100.82	\$2,504,056.23	\$3,961,552.09	\$537,161.52	\$918,780.77	\$3,220,721.90
Newport News	\$161,822,793.76	\$25,718,616.13	\$99,315,338.18	\$13,429,862.82	\$36,786,513.98	\$36,788,839.44	\$4,974,750.89	\$12,125,116.87	\$43,593,446.23
Norfolk	\$182,788,801.74	\$28,373,552.93	\$116,295,171.72	\$21,203,604.27	\$55,710,674.54	\$38,120,077.10	\$6,950,271.60	\$16,016,156.37	\$60,246,510.60
Norton	\$3,555,729.68	\$630,390.49	\$1,992,448.52	\$324,096.32	\$806,455.38	\$932,890.67	\$151,746.17	\$221,657.70	\$742,150.32
Petersburg	\$29,902,290.38	\$3,992,273.73	\$20,121,718.93	\$2,429,210.06	\$9,360,331.57	\$5,788,297.72	\$698,796.71	\$2,351,699.27	\$5,735,590.09
Portsmouth	\$85,761,843.30	\$12,684,365.73	\$57,445,942.04	\$9,734,359.54	\$24,094,225.17	\$15,631,535.53	\$2,648,803.06	\$5,851,852.78	\$24,888,727.72
Radford	\$7,886,017.61	\$965,322.82	\$4,622,332.05	\$872,168.67	\$1,114,511.41	\$2,298,362.74	\$433,668.54	\$359,102.28	\$1,358,453.54
Richmond City	\$142,613,462.72	\$21,100,138.57	\$72,838,878.93	\$13,964,587.41	\$35,217,723.79	\$48,674,445.23	\$9,331,809.54	\$19,078,201.86	\$36,445,762.31
Roanoke City	\$72,661,537.45	\$9,626,313.96	\$39,248,542.14	\$7,701,329.56	\$16,206,989.16	\$23,786,681.34	\$4,667,410.87	\$8,346,612.25	\$19,175,473.24
Staunton	\$14,812,634.42	\$2,253,616.09	\$7,608,253.31	\$943,864.00	\$4,403,613.88	\$4,950,765.03	\$614,181.56	\$1,603,530.30	\$2,997,062.07
Suffolk	\$66,172,766.78	\$9,251,907.47	\$38,432,964.21	\$4,595,211.24	\$11,422,717.26	\$18,487,895.11	\$2,210,492.61	\$4,975,408.43	\$13,434,852.83
Virginia Beach	\$384,233,117.37	\$56,381,072.66	\$212,185,843.33	\$39,175,738.67	\$53,060,236.70	\$115,666,201.37	\$21,355,377.94	\$26,425,964.73	\$86,422,651.44
Waynesboro	\$15,137,683.54	\$2,012,584.43	\$8,344,938.01	\$1,340,785.41	\$2,421,761.09	\$4,780,161.09	\$768,030.90	\$1,145,944.49	\$3,460,480.96
Williamsburg	\$3,558,730.08	\$458,737.67	\$619,998.48	\$124,452.95	\$1,768,383.53	\$2,479,993.93	\$497,811.78	\$926,609.79	\$165,152.43
Winchester	\$18,649,182.25	\$2,416,297.51	\$8,121,678.61	\$1,604,607.41	\$2,752,038.65	\$8,111,206.13	\$1,602,538.35	\$2,131,783.57	\$4,499,731.74
Fairfax City	\$15,726,731.69	\$2,002,416.85	\$2,744,862.97	\$512,299.95	\$577,973.45	\$10,979,451.87	\$2,049,199.78	\$1,706,223.49	\$1,002,052.91
Franklin City	\$7,504,867.22	\$1,065,204.42	\$4,538,030.37	\$562,973.69	\$1,917,997.65	\$1,901,632.42	\$235,910.50	\$644,299.39	\$1,119,136.39
Chesapeake	\$201,458,759.64	\$28,359,796.78	\$113,154,792.02	\$19,829,240.55	\$28,942,906.86	\$59,944,170.84	\$10,504,613.74	\$13,443,507.71	\$48,264,041.52
Lexington	\$3,501,347.76	\$380,387.43	\$1,812,639.78	\$116,328.82	\$555,066.08	\$1,308,320.55	\$83,963.39	\$227,253.57	\$255,698.38
Emporia	\$6,359,421.41	\$689,601.74	\$3,922,381.25	\$352,037.89	\$907,927.46	\$1,747,438.42	\$156,834.46	\$351,733.29	\$1,057,341.90
Salem	\$19,454,941.74	\$2,745,248.90	\$9,619,770.16	\$1,866,277.63	\$2,654,258.75	\$7,089,922.67	\$1,375,476.11	\$1,503,101.33	\$3,968,262.07
Bedford City	\$4,863,689.54	\$602,280.10	\$2,890,940.17	\$432,405.70	\$584,659.49	\$1,370,469.28	\$204,984.78	\$196,986.99	\$750,160.84
Poquoson	\$12,383,831.32	\$1,558,033.42	\$6,988,052.54	\$1,119,046.34	\$1,333,361.44	\$3,837,745.35	\$614,565.34	\$547,943.69	\$2,509,583.32
Manassas	\$35,924,305.35	\$4,351,727.89	\$18,262,297.40	\$3,534,989.07	\$4,814,130.76	\$13,310,280.07	\$2,576,438.96	\$3,080,233.83	\$7,744,294.02
Manassas Park	\$12,514,230.31	\$1,341,523.59	\$7,813,107.77	\$1,133,604.91	\$2,224,894.37	\$3,359,598.95	\$487,444.68	\$800,824.59	\$2,853,199.47
Colonial Beach	\$2,889,479.67	\$369,621.75	\$1,772,972.03	\$204,908.96	\$654,952.58	\$746,885.89	\$86,320.37	\$165,116.60	\$303,667.96
West Point	\$4,655,104.23	\$374,406.50	\$2,902,741.14	\$429,373.44	\$687,635.22	\$1,377,956.60	\$203,827.33	\$189,067.77	\$782,335.94
<u>Combined Divisions</u>									
Bedford City/County	\$63,512,617.24	\$6,831,423.30	\$29,400,456.79	\$4,588,422.81	\$6,887,627.20	\$19,625,418.41	\$3,066,895.92	\$3,820,060.16	\$9,786,593.82
Emporia/Greensville	\$13,623,377.36	\$1,459,348.00	\$8,228,733.61	\$794,718.67	\$3,077,753.86	\$2,861,098.53	\$279,478.55	\$742,510.29	\$2,275,811.53
Fairfax City/County	\$1,063,026,116.12	\$115,061,216.52	\$237,253,917.66	\$44,742,882.12	\$51,785,195.08	\$560,310,054.74	\$105,658,045.09	\$108,650,615.30	\$106,658,466.68
Lexington/Rockbridge	\$21,929,483.02	\$2,453,977.40	\$10,213,395.01	\$1,227,197.80	\$2,898,751.76	\$7,175,152.33	\$859,760.48	\$1,269,898.45	\$2,940,683.89
Wmsburg/James City	\$50,427,549.20	\$6,405,580.77	\$13,684,863.40	\$2,687,816.07	\$4,717,312.92	\$23,104,827.09	\$4,544,461.87	\$5,617,501.37	\$6,021,973.67

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001

Option 15 -- Varying Teacher Salaries (plus Combined Local Share Adjustment)

Division-Level FY 2004 Cost Summary and Impacts

Division	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Accomack	\$30,319,470.64	\$4,195,625.50	\$18,109,049.45	\$2,019,095.86	\$6,095,985.01	\$8,014,795.69	\$893,621.77	\$2,304,900.42	\$5,795,948.06
Albemarle	\$71,049,526.86	\$8,994,727.29	\$24,449,591.03	\$4,101,737.80	\$6,906,138.48	\$37,605,208.54	\$6,308,764.23	\$8,770,745.62	\$11,370,726.64
Alleghany	\$15,955,237.21	\$1,959,354.39	\$9,238,682.25	\$1,361,536.50	\$2,639,193.90	\$4,757,200.57	\$701,085.07	\$888,829.43	\$2,605,875.97
Amelia	\$10,229,721.40	\$1,334,346.47	\$5,794,447.23	\$601,183.17	\$1,492,541.33	\$3,100,927.70	\$321,726.21	\$564,770.70	\$1,681,699.57
Amherst	\$26,251,646.83	\$3,442,027.76	\$15,540,193.47	\$1,860,157.58	\$3,538,633.76	\$7,269,425.60	\$870,148.57	\$1,362,836.87	\$5,227,468.33
Appomattox	\$13,179,150.44	\$1,639,374.13	\$7,958,983.72	\$859,506.92	\$2,692,289.95	\$3,580,792.59	\$386,697.11	\$676,285.77	\$2,257,319.92
Arlington	\$111,741,839.56	\$14,113,210.97	\$19,525,725.72	\$3,718,382.33	\$7,705,867.32	\$78,102,902.88	\$14,873,529.33	\$23,560,834.87	\$7,780,823.85
Augusta	\$57,626,816.69	\$7,889,450.60	\$31,548,411.31	\$4,260,954.85	\$7,391,225.91	\$18,188,954.78	\$2,456,615.47	\$3,559,246.83	\$11,200,072.22
Bath	\$4,746,012.60	\$541,872.66	\$840,827.99	\$150,412.95	\$714,802.45	\$3,363,311.96	\$601,651.82	\$922,028.80	\$300,463.94
Bedford County	\$52,684,055.60	\$6,229,143.21	\$27,510,599.12	\$4,316,130.13	\$6,390,363.65	\$18,944,313.27	\$2,972,167.96	\$3,683,205.33	\$10,285,024.44
Bland	\$6,056,557.79	\$715,319.76	\$3,855,305.61	\$464,821.92	\$949,567.64	\$1,485,932.42	\$179,154.14	\$197,273.12	\$1,125,793.02
Botetourt	\$27,325,785.37	\$3,562,244.55	\$13,732,950.24	\$2,442,574.44	\$2,871,039.25	\$10,030,590.58	\$1,784,064.15	\$1,589,382.53	\$5,401,420.69
Brunswick	\$13,957,477.70	\$1,937,224.66	\$8,660,592.32	\$1,205,249.10	\$3,381,721.35	\$3,359,660.73	\$467,546.32	\$1,066,102.63	\$2,989,932.21
Buchanan	\$20,987,647.12	\$2,774,555.48	\$13,579,681.13	\$2,213,628.46	\$5,007,546.96	\$4,633,410.51	\$755,293.83	\$1,302,751.56	\$3,969,557.75
Buckingham	\$14,636,023.07	\$1,446,189.94	\$9,668,147.68	\$1,031,426.09	\$2,989,678.64	\$3,521,685.44	\$375,703.64	\$865,617.04	\$3,381,742.59
Campbell	\$46,372,854.24	\$6,145,410.12	\$27,756,936.44	\$3,613,446.27	\$6,745,592.68	\$12,470,507.68	\$1,623,432.38	\$2,647,331.81	\$10,197,583.77
Caroline	\$20,406,664.61	\$2,626,228.31	\$12,124,479.52	\$1,355,820.26	\$3,562,253.26	\$5,655,956.79	\$632,477.53	\$1,430,163.26	\$3,775,448.75
Carroll	\$22,526,983.59	\$3,049,080.37	\$13,735,817.35	\$1,925,745.19	\$3,742,050.10	\$5,742,085.87	\$805,033.58	\$1,300,980.62	\$4,896,064.87
Charles City	\$5,547,980.17	\$868,431.68	\$2,772,632.48	\$298,118.50	\$915,148.33	\$1,906,916.01	\$205,035.08	\$363,841.30	\$561,684.01
Charlotte	\$12,859,419.37	\$1,504,803.10	\$8,569,328.90	\$1,105,056.65	\$4,165,956.90	\$2,785,287.37	\$359,176.36	\$815,457.08	\$3,205,443.61
Chesterfield	\$271,638,821.45	\$37,502,253.14	\$137,648,888.51	\$21,804,643.99	\$27,539,598.80	\$96,487,679.80	\$15,284,391.54	\$17,576,890.35	\$55,463,431.38
Clarke	\$11,376,125.54	\$1,447,386.13	\$4,811,467.12	\$608,862.44	\$1,119,131.11	\$5,117,272.29	\$647,560.26	\$814,893.16	\$1,691,620.84
Craig	\$4,242,113.87	\$564,002.12	\$2,405,852.90	\$261,200.05	\$768,773.14	\$1,272,258.86	\$138,127.35	\$196,248.69	\$503,819.45
Culpeper	\$30,793,256.16	\$4,206,391.18	\$16,135,568.36	\$2,089,818.81	\$4,350,437.70	\$10,451,296.62	\$1,353,613.07	\$2,240,619.12	\$5,902,868.14
Cumberland	\$8,253,519.03	\$1,248,819.11	\$4,667,932.03	\$504,788.00	\$1,617,238.19	\$2,336,767.89	\$252,696.99	\$634,474.51	\$1,854,781.00
Dickenson	\$13,625,807.86	\$1,955,765.56	\$8,974,262.53	\$1,263,215.31	\$2,940,111.27	\$2,695,779.77	\$379,457.40	\$632,066.04	\$2,423,534.17
Dinwiddie	\$24,835,023.58	\$2,657,329.17	\$15,564,305.94	\$1,648,833.18	\$3,712,300.41	\$6,613,388.47	\$700,601.39	\$1,369,080.87	\$5,432,561.70
Essex	\$9,591,619.59	\$1,208,746.85	\$4,753,927.13	\$711,181.16	\$7,003,819.23	\$3,628,945.61	\$542,885.42	\$982,915.08	\$1,882,319.70
Fairfax County	\$927,077,367.15	\$113,058,799.68	\$243,537,977.33	\$46,013,946.77	\$51,926,029.68	\$570,480,590.14	\$107,786,324.73	\$108,804,198.40	\$117,187,509.06
Fauquier	\$55,273,425.65	\$6,083,806.50	\$19,085,572.23	\$3,485,235.86	\$4,140,799.20	\$30,104,046.92	\$5,497,330.79	\$5,385,385.51	\$8,006,195.35
Floyd	\$12,347,954.02	\$1,214,129.69	\$7,260,366.85	\$829,901.21	\$1,633,333.02	\$3,873,457.49	\$442,758.21	\$624,281.60	\$2,485,879.46
Fluvanna	\$17,873,608.51	\$2,062,824.28	\$9,747,348.48	\$1,111,358.22	\$2,903,203.44	\$6,063,435.75	\$691,331.51	\$1,422,780.43	\$3,644,734.81
Franklin County	\$39,572,862.81	\$5,049,104.84	\$21,080,206.61	\$2,774,595.83	\$5,597,517.99	\$13,443,551.35	\$1,769,452.37	\$2,914,963.70	\$7,957,520.75
Frederick	\$57,884,042.82	\$7,427,124.37	\$30,990,639.31	\$3,920,079.23	\$6,876,870.08	\$19,466,279.14	\$2,462,335.67	\$3,755,422.38	\$12,303,724.44
Giles	\$14,125,634.52	\$1,930,047.54	\$8,313,731.64	\$983,011.51	\$1,962,756.87	\$3,881,855.33	\$458,988.65	\$669,422.65	\$2,568,749.63
Gloucester	\$34,172,522.15	\$4,891,806.27	\$19,790,835.87	\$2,372,471.83	\$4,727,215.52	\$9,489,880.02	\$1,137,621.13	\$1,952,802.95	\$6,437,287.72
Goochland	\$11,923,456.02	\$1,595,115.21	\$2,721,517.80	\$448,301.65	\$965,538.60	\$7,606,823.01	\$1,253,032.90	\$1,461,217.57	\$1,508,440.29
Grayson	\$14,007,934.42	\$1,707,556.78	\$8,754,178.76	\$1,066,365.73	\$2,289,403.58	\$3,546,198.87	\$431,970.27	\$660,671.65	\$2,872,822.83
Greene	\$15,771,187.45	\$1,736,265.26	\$9,396,380.40	\$909,823.62	\$2,715,529.16	\$4,638,541.78	\$449,136.23	\$1,070,103.01	\$3,110,164.86
Greensville	\$9,952,979.15	\$1,089,726.25	\$6,676,688.41	\$613,205.56	\$2,447,936.96	\$2,186,564.49	\$200,820.14	\$586,111.46	\$2,241,601.91
Halifax	\$36,293,870.91	\$4,653,166.98	\$19,851,377.64	\$2,474,234.40	\$5,189,832.46	\$11,789,326.28	\$1,469,397.09	\$2,347,265.74	\$7,069,886.70
Hanover	\$92,344,239.62	\$11,336,263.11	\$42,999,033.93	\$6,548,798.69	\$8,595,594.34	\$38,008,942.58	\$5,788,802.46	\$6,150,547.15	\$18,856,897.13
Henrico	\$241,632,203.64	\$31,055,403.92	\$103,793,304.58	\$19,047,729.61	\$24,743,988.98	\$106,783,495.14	\$19,596,477.35	\$22,035,860.13	\$50,513,673.71
Henry	\$47,218,568.24	\$6,812,882.41	\$27,888,004.36	\$3,544,850.09	\$7,459,035.46	\$12,517,681.47	\$1,591,125.12	\$2,787,807.40	\$9,079,394.48
Highland	\$2,396,798.01	\$253,591.62	\$1,021,666.49	\$100,798.89	\$586,898.00	\$1,121,539.91	\$110,652.52	\$272,336.32	\$306,483.85
Isle Of Wight	\$26,737,435.71	\$3,666,312.80	\$14,426,373.15	\$2,505,959.02	\$4,022,379.92	\$8,644,749.75	\$1,501,651.76	\$2,086,607.57	\$5,768,665.06

Division Level Summary 2004

<u>Division</u>	Total <u>SOQ Cost</u>	State				Local			Difference in State Cost From FY 02
		Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
James City	\$40,382,053.98	\$5,946,843.10	\$13,353,974.78	\$2,647,652.02	\$2,992,682.98	\$21,081,236.10	\$4,179,712.65	\$4,763,188.49	\$6,273,973.58
King George	\$15,516,307.77	\$2,109,475.57	\$8,587,076.02	\$1,010,225.32	\$2,106,465.21	\$4,819,756.17	\$567,019.52	\$982,541.20	\$2,427,692.80
King And Queen	\$6,810,226.27	\$635,175.24	\$3,697,620.56	\$425,972.05	\$1,063,582.96	\$2,477,430.47	\$285,404.12	\$482,406.81	\$1,032,762.45
King William	\$10,891,236.74	\$1,258,986.70	\$6,070,243.97	\$681,912.17	\$1,655,967.11	\$3,562,006.06	\$400,144.59	\$776,285.03	\$1,977,486.94
Lancaster	\$7,426,960.20	\$1,137,573.73	\$2,627,076.73	\$302,339.35	\$1,154,307.08	\$3,662,309.75	\$421,480.02	\$1,036,430.81	\$1,103,061.89
Lee	\$22,813,666.15	\$2,700,391.89	\$16,305,831.44	\$1,916,844.25	\$6,166,864.82	\$3,807,442.82	\$447,586.80	\$974,992.73	\$5,013,036.24
Loudoun	\$234,178,767.75	\$20,392,594.03	\$72,131,455.01	\$13,682,093.79	\$11,401,313.91	\$141,654,718.71	\$26,869,458.64	\$20,507,688.84	\$40,064,300.11
Louisa	\$22,196,297.64	\$3,244,058.83	\$7,114,670.45	\$807,058.49	\$2,174,186.43	\$11,837,568.36	\$1,342,804.30	\$2,777,739.09	\$2,800,415.04
Lunenburg	\$10,777,130.05	\$1,495,831.70	\$7,012,949.03	\$835,086.13	\$2,070,872.90	\$2,268,349.32	\$270,109.91	\$519,718.29	\$2,347,484.63
Madison	\$11,540,876.75	\$1,379,203.48	\$6,133,585.99	\$590,107.08	\$1,335,843.72	\$4,028,087.28	\$387,538.84	\$582,767.02	\$2,214,470.77
Mathews	\$7,660,737.42	\$908,503.94	\$3,563,153.61	\$387,072.52	\$1,066,683.09	\$3,189,079.87	\$346,436.14	\$562,085.00	\$1,155,800.14
Mecklenburg	\$29,267,389.33	\$3,304,466.27	\$17,519,780.48	\$2,117,953.85	\$4,630,512.28	\$8,443,142.58	\$1,020,685.52	\$1,894,043.97	\$6,060,240.88
Middlesex	\$8,224,851.53	\$1,124,415.67	\$3,298,152.45	\$329,150.84	\$1,134,804.71	\$3,802,283.40	\$379,462.38	\$685,653.09	\$1,205,245.06
Montgomery	\$51,445,771.73	\$7,832,033.63	\$27,188,804.33	\$3,492,602.84	\$6,893,250.50	\$16,424,933.77	\$2,109,904.12	\$3,500,064.79	\$10,138,411.84
Nelson	\$11,372,450.62	\$1,589,134.28	\$4,991,448.00	\$626,991.58	\$1,587,946.28	\$4,791,868.34	\$601,921.75	\$1,100,701.75	\$1,621,721.58
New Kent	\$14,254,909.18	\$1,726,695.77	\$7,156,115.50	\$695,979.08	\$1,286,726.26	\$5,372,097.91	\$522,471.69	\$711,276.88	\$2,424,467.82
Northampton	\$11,941,742.49	\$1,834,352.59	\$6,983,195.68	\$764,161.00	\$2,553,195.39	\$3,124,194.22	\$341,876.05	\$857,489.82	\$2,406,185.03
Northumberland	\$7,964,597.84	\$1,114,248.08	\$2,875,776.83	\$349,706.97	\$1,186,572.20	\$3,974,572.93	\$483,325.35	\$1,022,901.32	\$1,178,492.27
Nottoway	\$14,965,730.60	\$1,791,887.95	\$9,785,530.32	\$1,060,566.33	\$3,185,804.89	\$3,388,312.33	\$367,228.95	\$898,933.88	\$3,162,492.03
Orange	\$23,844,455.33	\$2,774,555.48	\$12,064,624.65	\$2,150,050.92	\$2,722,927.53	\$9,005,275.20	\$1,604,840.67	\$1,621,672.53	\$4,911,619.92
Page	\$19,459,606.33	\$2,580,175.11	\$11,673,814.63	\$1,533,995.18	\$3,112,884.45	\$5,205,616.59	\$684,042.96	\$1,154,360.18	\$3,987,456.00
Patrick	\$13,975,999.06	\$1,770,954.68	\$8,532,546.53	\$1,237,213.21	\$2,618,503.82	\$3,672,497.85	\$532,509.59	\$778,092.14	\$2,590,354.49
Pittsylvania	\$51,574,780.97	\$6,830,227.12	\$31,746,260.96	\$3,937,748.50	\$7,771,506.64	\$12,998,292.89	\$1,612,284.62	\$2,676,188.87	\$11,058,555.05
Powhatan	\$21,228,232.95	\$2,550,868.53	\$10,984,158.01	\$1,289,666.23	\$2,072,190.90	\$7,693,206.40	\$903,270.74	\$1,163,442.72	\$3,765,944.68
Prince Edward	\$14,713,908.38	\$2,081,963.27	\$8,694,567.82	\$847,412.54	\$3,033,031.10	\$3,937,377.29	\$383,754.88	\$1,108,824.70	\$3,035,371.90
Prince George	\$32,228,302.77	\$3,847,535.12	\$20,371,715.02	\$2,378,128.60	\$6,400,260.82	\$8,009,052.63	\$934,951.09	\$1,568,665.78	\$7,051,174.75
Prince William	\$329,054,405.13	\$35,908,334.12	\$174,509,856.07	\$32,878,029.53	\$41,376,319.79	\$118,636,214.94	\$22,351,316.23	\$26,497,316.61	\$81,189,486.96
Pulaski	\$27,564,040.59	\$3,790,716.24	\$16,016,088.61	\$2,247,644.16	\$4,042,528.49	\$7,757,235.73	\$1,088,624.45	\$1,635,501.69	\$5,508,397.28
Rappahannock	\$6,077,041.40	\$909,102.03	\$1,689,399.38	\$209,589.50	\$685,126.58	\$3,478,539.99	\$431,553.05	\$701,186.77	\$706,060.38
Richmond County	\$6,598,702.50	\$910,896.31	\$3,776,703.31	\$488,539.19	\$1,535,189.13	\$1,911,102.88	\$247,212.60	\$407,824.54	\$1,181,037.40
Roanoke County	\$75,756,779.72	\$10,409,218.28	\$36,771,072.83	\$7,188,564.06	\$7,898,549.12	\$28,576,488.62	\$5,586,563.11	\$5,034,715.99	\$14,591,719.11
Rockbridge	\$16,628,682.28	\$2,073,589.97	\$8,570,038.36	\$1,135,321.08	\$2,358,586.93	\$5,985,053.96	\$792,873.69	\$1,051,798.55	\$2,893,621.98
Rockingham	\$57,977,420.14	\$8,427,136.61	\$31,181,993.43	\$4,217,760.78	\$7,774,178.49	\$18,368,290.11	\$2,484,544.61	\$3,916,660.83	\$11,745,412.31
Russell	\$22,564,400.37	\$3,855,908.43	\$13,668,424.21	\$2,162,031.90	\$4,929,394.18	\$5,040,067.73	\$797,223.37	\$1,500,501.15	\$5,006,948.94
Scott	\$21,146,346.02	\$2,798,479.22	\$14,094,831.27	\$2,162,524.92	\$3,951,609.07	\$4,253,035.52	\$652,529.65	\$953,161.56	\$4,109,151.72
Shenandoah	\$30,073,984.87	\$3,913,923.49	\$16,117,213.82	\$1,837,955.88	\$4,247,929.52	\$10,042,847.56	\$1,145,254.45	\$2,197,163.95	\$5,699,949.56
Smyth	\$28,889,943.69	\$3,790,118.15	\$18,498,571.42	\$2,787,361.61	\$5,518,374.45	\$6,601,254.12	\$994,675.85	\$1,499,690.36	\$6,796,672.90
Southampton	\$17,289,547.86	\$2,599,912.20	\$10,121,158.98	\$1,441,391.31	\$3,323,565.44	\$4,568,476.69	\$650,613.50	\$1,097,105.30	\$4,168,089.23
Spotsylvania	\$116,203,686.14	\$12,049,190.50	\$65,908,964.84	\$10,407,196.31	\$12,888,080.44	\$38,245,530.80	\$6,039,068.40	\$6,322,513.90	\$31,048,212.66
Stafford	\$126,099,795.91	\$14,126,369.03	\$72,872,306.21	\$11,364,622.34	\$12,296,085.09	\$39,101,120.67	\$6,097,919.67	\$6,266,069.17	\$33,399,097.84
Surry	\$7,251,739.76	\$802,641.40	\$1,289,819.67	\$153,752.83	\$739,548.21	\$5,159,278.69	\$615,011.33	\$1,429,963.77	\$336,787.50
Sussex	\$7,725,810.96	\$1,125,611.86	\$4,490,775.47	\$673,599.54	\$1,967,583.20	\$2,109,423.63	\$316,405.66	\$635,254.84	\$1,238,397.16
Tazewell	\$36,358,953.36	\$4,557,472.03	\$23,138,757.81	\$3,659,892.04	\$7,054,195.40	\$8,662,723.51	\$1,370,195.97	\$2,096,758.49	\$8,381,075.34
Warren	\$28,132,467.39	\$3,696,217.48	\$14,788,818.45	\$1,802,830.87	\$3,200,898.34	\$9,647,431.47	\$1,176,070.10	\$1,711,362.04	\$6,013,433.50
Washington	\$37,467,250.70	\$6,014,427.66	\$20,412,882.15	\$2,630,093.33	\$5,992,854.76	\$11,039,940.89	\$1,422,438.77	\$2,638,731.51	\$7,092,058.08
Westmoreland	\$10,721,588.86	\$1,491,645.05	\$5,705,951.27	\$703,822.64	\$2,251,145.88	\$3,523,992.55	\$434,680.50	\$1,072,938.01	\$2,039,421.57
Wise	\$35,927,942.06	\$4,806,877.00	\$24,149,946.48	\$3,397,771.66	\$7,356,474.95	\$6,971,118.57	\$980,800.07	\$1,757,308.32	\$8,265,172.42
Wythe	\$23,844,950.44	\$3,161,521.94	\$14,021,296.18	\$1,788,010.20	\$3,532,065.87	\$6,662,132.32	\$849,562.01	\$1,239,314.11	\$4,734,675.28
York	\$63,052,774.67	\$7,854,163.09	\$33,941,626.26	\$4,387,206.21	\$6,479,137.70	\$21,256,985.32	\$2,747,622.56	\$3,682,593.19	\$12,952,685.67
Alexandria	\$70,637,090.32	\$7,804,521.33	\$12,566,513.80	\$2,375,120.78	\$5,916,335.88	\$50,266,055.19	\$9,500,483.13	\$15,702,449.99	\$5,367,663.22

Division Level Summary 2004

<u>Division</u>	State					Local			Difference in State Cost From FY 02
	Total SOQ Cost	Assumed Sales Tax *	SOQ Cost	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	SOQ Required Local Effort	Op. Cost of Initiative Exceeding SOQ	Non-SOQ Cost	
Bristol	\$14,004,122.70	\$1,525,736.37	\$8,192,060.62	\$1,365,536.90	\$2,807,090.14	\$4,286,325.70	\$714,488.84	\$962,234.26	\$3,260,401.07
Buena Vista	\$6,392,377.30	\$747,616.80	\$4,201,959.71	\$637,607.23	\$1,135,590.70	\$1,442,800.78	\$218,931.23	\$256,886.97	\$1,394,376.43
Charlottesville	\$23,473,479.29	\$4,203,400.72	\$10,327,630.58	\$1,846,095.24	\$6,238,310.96	\$8,942,448.00	\$1,598,489.66	\$3,320,724.59	\$6,032,301.53
Colonial Heights	\$14,865,025.16	\$1,942,607.50	\$7,019,638.19	\$1,278,617.56	\$1,686,431.73	\$5,902,779.47	\$1,075,183.26	\$1,013,110.52	\$3,204,236.82
Covington	\$5,922,016.98	\$559,815.46	\$3,628,601.77	\$672,861.66	\$882,750.53	\$1,733,599.75	\$321,466.20	\$272,586.00	\$1,364,400.34
Danville	\$39,095,722.92	\$6,229,143.21	\$23,128,212.14	\$3,362,673.40	\$8,647,249.10	\$9,738,367.57	\$1,415,887.63	\$2,984,573.79	\$9,283,930.30
Falls Church	\$11,155,191.94	\$1,174,057.43	\$1,996,226.90	\$365,957.76	\$725,787.73	\$7,984,907.61	\$1,463,831.05	\$1,306,507.01	\$749,676.66
Fredericksburg	\$12,889,566.34	\$1,941,411.32	\$4,329,995.31	\$691,014.58	\$1,687,875.24	\$6,618,159.71	\$1,056,177.78	\$1,719,636.60	\$2,447,524.57
Galax	\$6,955,763.11	\$656,108.51	\$4,352,431.37	\$643,993.57	\$1,317,436.33	\$1,947,223.24	\$288,114.65	\$455,503.12	\$1,673,564.82
Hampton	\$125,498,767.49	\$18,719,128.57	\$78,366,473.95	\$9,356,103.47	\$21,506,084.67	\$28,413,164.97	\$3,392,222.44	\$6,918,776.89	\$31,860,219.74
Harrisonburg	\$21,402,747.17	\$2,541,897.13	\$9,579,878.58	\$1,238,906.72	\$3,036,201.26	\$9,280,971.46	\$1,200,250.90	\$2,392,039.06	\$4,709,100.49
Hopewell	\$22,258,538.22	\$2,673,477.69	\$14,473,052.64	\$2,453,619.48	\$4,094,549.65	\$5,112,007.89	\$866,639.71	\$1,271,544.38	\$5,980,533.68
Lynchburg	\$49,415,299.52	\$7,512,053.64	\$26,394,854.58	\$3,729,647.60	\$9,038,191.86	\$15,508,391.30	\$2,191,367.80	\$4,374,572.98	\$10,302,000.18
Martinsville	\$15,320,862.73	\$2,102,298.45	\$9,131,384.20	\$1,236,643.04	\$2,525,478.73	\$4,087,180.07	\$553,517.70	\$928,322.76	\$3,559,358.70
Newport News	\$164,781,352.99	\$25,718,616.13	\$101,474,201.46	\$13,717,905.63	\$37,071,583.93	\$37,588,535.40	\$5,081,449.02	\$12,214,753.43	\$46,325,422.26
Norfolk	\$185,762,495.08	\$28,373,552.93	\$118,534,757.38	\$21,607,957.28	\$56,100,986.59	\$38,854,184.77	\$7,082,813.37	\$16,126,987.67	\$63,280,761.31
Norton	\$3,523,088.81	\$630,390.49	\$1,970,216.83	\$319,568.97	\$807,150.10	\$922,481.50	\$149,626.40	\$221,982.98	\$716,085.99
Petersburg	\$29,985,504.09	\$3,992,273.73	\$20,186,342.70	\$2,447,462.30	\$9,396,416.80	\$5,806,887.66	\$704,047.23	\$2,358,851.76	\$5,854,551.32
Portsmouth	\$86,228,416.73	\$12,684,365.73	\$57,812,713.73	\$9,827,474.02	\$24,220,897.79	\$15,731,337.27	\$2,674,140.31	\$5,877,554.53	\$25,475,286.51
Radford	\$7,950,014.09	\$965,322.82	\$4,665,075.30	\$877,278.62	\$1,115,052.24	\$2,319,615.97	\$436,209.36	\$358,600.09	\$1,406,847.57
Richmond City	\$144,523,906.15	\$21,100,138.57	\$73,984,058.34	\$14,202,544.97	\$35,424,815.07	\$49,439,709.24	\$9,490,824.23	\$19,190,937.80	\$38,035,990.57
Roanoke City	\$74,285,693.37	\$9,626,313.96	\$40,259,814.07	\$7,906,514.37	\$16,324,249.35	\$24,399,565.33	\$4,791,763.66	\$8,410,997.36	\$20,509,190.16
Staunton	\$15,099,924.36	\$2,253,616.09	\$7,782,293.55	\$966,696.07	\$4,424,868.26	\$5,064,014.72	\$629,038.61	\$1,616,568.37	\$3,215,188.76
Suffolk	\$69,221,752.46	\$9,251,907.47	\$40,491,639.34	\$4,834,269.34	\$11,605,522.61	\$19,478,205.65	\$2,325,489.75	\$5,068,567.74	\$15,915,391.40
Virginia Beach	\$391,189,351.06	\$56,381,072.66	\$216,687,917.78	\$40,003,102.11	\$53,519,358.46	\$118,120,360.62	\$21,806,388.17	\$26,615,387.29	\$92,211,211.09
Waynesboro	\$15,527,157.41	\$2,012,584.43	\$8,592,565.50	\$1,385,003.23	\$2,447,885.41	\$4,922,007.48	\$793,359.82	\$1,160,815.44	\$3,778,450.59
Williamsburg	\$3,582,713.76	\$458,737.67	\$624,795.22	\$123,410.16	\$1,768,723.53	\$2,499,180.87	\$493,640.62	\$927,969.79	\$169,246.37
Winchester	\$18,997,385.43	\$2,416,297.51	\$8,295,892.52	\$1,639,922.47	\$2,767,924.14	\$8,285,195.40	\$1,637,807.88	\$2,146,471.87	\$4,725,146.21
Fairfax City	\$16,253,031.42	\$2,002,416.85	\$2,850,122.91	\$532,712.24	\$581,040.14	\$11,400,491.66	\$2,130,848.95	\$1,739,509.79	\$1,130,791.85
Franklin City	\$7,302,636.13	\$1,065,204.42	\$4,395,518.12	\$543,316.81	\$1,906,072.49	\$1,841,913.58	\$227,673.41	\$637,314.25	\$945,042.11
Chesapeake	\$208,291,989.62	\$28,359,796.78	\$117,621,674.46	\$20,630,540.51	\$29,359,433.06	\$62,310,518.38	\$10,929,105.37	\$13,662,699.54	\$53,948,750.12
Lexington	\$3,669,130.57	\$380,387.43	\$1,910,087.29	\$123,506.94	\$555,559.76	\$1,378,655.86	\$89,144.39	\$227,609.90	\$360,817.69
Emporia	\$6,560,768.05	\$689,601.74	\$4,061,672.86	\$367,023.56	\$919,611.01	\$1,809,493.46	\$163,510.64	\$357,994.67	\$1,223,302.73
Salem	\$19,823,959.63	\$2,745,248.90	\$9,832,213.77	\$1,908,447.57	\$2,670,888.99	\$7,246,496.96	\$1,406,556.03	\$1,513,419.39	\$4,239,505.85
Bedford City	\$4,978,211.24	\$602,280.10	\$2,968,631.69	\$434,034.47	\$584,659.49	\$1,407,299.46	\$205,756.91	\$196,986.99	\$829,481.14
Poquoson	\$12,674,277.80	\$1,558,033.42	\$7,151,535.75	\$1,151,886.02	\$1,348,071.88	\$3,940,708.63	\$632,600.46	\$555,846.73	\$2,744,616.63
Manassas	\$37,494,343.76	\$4,351,727.89	\$19,170,443.34	\$3,721,731.66	\$4,892,024.20	\$13,972,172.52	\$2,712,544.30	\$3,143,264.86	\$8,917,075.99
Manassas Park	\$13,403,268.72	\$1,341,523.59	\$8,434,815.04	\$1,229,340.47	\$2,275,947.74	\$3,626,930.09	\$528,610.52	\$826,583.31	\$3,621,695.66
Colonial Beach	\$2,855,164.90	\$369,621.75	\$1,748,828.16	\$200,337.23	\$654,952.58	\$736,714.99	\$84,394.48	\$165,116.60	\$274,952.37
West Point	\$4,800,300.86	\$374,406.50	\$3,001,198.97	\$444,671.80	\$694,749.49	\$1,424,695.40	\$211,089.59	\$193,345.65	\$903,206.41
<u>Combined Divisions</u>									
Bedford City/County	\$65,590,356.32	\$6,831,423.30	\$30,479,230.80	\$4,750,164.61	\$6,975,023.14	\$20,351,612.73	\$3,177,924.87	\$3,880,192.32	\$11,114,505.57
Emporia/Greensville	\$13,906,901.45	\$1,459,348.00	\$8,425,516.57	\$813,542.79	\$3,102,889.54	\$2,923,279.48	\$285,214.62	\$751,228.06	\$2,516,554.28
Fairfax City/County	\$1,099,794,231.25	\$115,061,216.52	\$246,388,100.25	\$46,546,659.01	\$52,507,069.82	\$581,881,081.80	\$109,917,173.67	\$110,543,708.20	\$118,318,300.90
Lexington/Rockbridge	\$22,438,658.95	\$2,453,977.40	\$10,480,125.64	\$1,258,828.02	\$2,914,146.69	\$7,363,709.82	\$882,018.08	\$1,279,408.45	\$3,254,439.67
Wmsburg/James City	\$51,409,183.18	\$6,405,580.77	\$13,978,770.00	\$2,771,062.17	\$4,761,406.51	\$23,580,416.97	\$4,673,353.27	\$5,691,158.28	\$6,443,219.96

* Sales tax data used is DOE's FY 2002 data, the most recent available to JLARC staff on November 20, 2001